

SECOND REGULAR SESSION  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 580**  
**95TH GENERAL ASSEMBLY**

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Reported from the Committee on Jobs, Economic Development and Local Government, February 1, 2010, with recommendation that the Senate Committee Substitute do pass.

3635S.03C

TERRY L. SPIELER, Secretary.

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**AN ACT**

To repeal sections 49.310, 50.622, 50.660, 50.783, 52.290, 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 55.190, 56.700, 64.170, 67.402, 67.456, 67.1360, 67.1361, 67.2000, 68.025, 68.035, 68.040, 68.070, 70.220, 94.902, 138.431, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 165.071, 221.105, 231.444, and 429.110, RSMo, and to enact in lieu thereof seventy-two new sections relating to political subdivisions, with penalty provisions and an emergency clause for a certain section.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 49.310, 50.622, 50.660, 50.783, 52.290, 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 55.190, 56.700, 64.170, 67.402, 67.456, 67.1360, 67.1361, 67.2000, 68.025, 68.035, 68.040, 68.070, 70.220, 94.902, 138.431, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.150, 140.160, 140.170, 140.190, 140.230, 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 165.071, 221.105, 231.444, and 429.110, RSMo, are repealed and seventy-two new sections enacted in lieu thereof, to be known as sections 49.310, 50.622, 50.660, 50.783, 52.290, 52.312, 52.361, 52.370, 54.010, 55.030, 55.140, 55.190, 56.700, 59.003, 64.170, 67.309, 67.402, 67.456, 67.1080, 67.1360, 67.1361, 67.2000, 68.025, 68.035, 68.040, 68.057, 68.070, 68.200, 68.205, 68.210, 68.215, 68.220, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, 68.255, 68.260, 70.220, 77.305, 94.271, 94.840, 94.902, 137.1040, 138.431, 139.031, 139.140, 139.150, 139.210, 139.220, 140.050, 140.070, 140.080, 140.150, 140.160, 140.170, 140.190, 140.230,

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

14 140.250, 140.260, 140.290, 140.310, 140.340, 140.405, 140.420, 165.071, 190.056,  
15 221.105, 231.444, and 429.110, to read as follows:

49.310. 1. Except as provided in sections 221.400 to 221.420, RSMo, and  
2 subsection 2 of this section, the county commission in each county in this state  
3 shall erect and maintain at the established seat of justice a good and sufficient  
4 courthouse, jail and necessary fireproof buildings for the preservation of the  
5 records of the county; except, that in counties having a special charter, the jail  
6 or workhouse may be located at any place within the county. In pursuance of the  
7 authority herein delegated to the county commission, the county commission may  
8 acquire a site, construct, reconstruct, remodel, repair, maintain and equip the  
9 courthouse and jail, and in counties wherein more than one place is provided by  
10 law for holding of court, the county commission may buy and equip or acquire a  
11 site and construct a building or buildings to be used as a courthouse and jail, and  
12 may remodel, repair, maintain and equip buildings in both places. The county  
13 commission may issue bonds as provided by the general law covering the issuance  
14 of bonds by counties for the purposes set forth in this section. In bond elections  
15 for these purposes in counties wherein more than one place is provided by law for  
16 holding of court, a separate ballot question may be submitted covering proposed  
17 expenditures in each separate site described therein, or a single ballot question  
18 may be submitted covering proposed expenditures at more than one site, if the  
19 amount of the proposed expenditures at each of the sites is specifically set out  
20 therein.

21 2. The county commission in all counties of the fourth classification and  
22 any county of the third classification [with a population of at least fourteen  
23 thousand and not more than fourteen thousand five hundred inhabitants  
24 bordering a county of the first classification without a charter form of government  
25 with a population of at least eighty thousand and not more than eighty-three  
26 thousand inhabitants] may provide for the erection and maintenance of a good  
27 and sufficient jail or holding cell facility at a site in the county other than at the  
28 established seat of justice.

50.622. Any county may amend the annual budget during any fiscal year  
2 [in which the county receives additional funds, and such amount or source,  
3 including but not limited to, federal or state grants or private donations,] **to**  
4 **reflect any increases or decreases in revenues that** could not be estimated  
5 **or anticipated** when the budget was adopted. The county shall follow the same  
6 procedures as required in sections 50.525 to 50.745 for adoption of the annual

7 budget to amend its budget during a fiscal year.

50.660. 1. All contracts shall be executed in the name of the county, or  
2 in the name of a township in a county with a township form of government, by the  
3 head of the department or officer concerned, except contracts for the purchase of  
4 supplies, materials, equipment or services other than personal made by the officer  
5 in charge of purchasing in any county or township having the officer. No contract  
6 or order imposing any financial obligation on the county or township is binding  
7 on the county or township unless it is in writing and unless there is a balance  
8 otherwise unencumbered to the credit of the appropriation to which it is to be  
9 charged and a cash balance otherwise unencumbered in the treasury to the credit  
10 of the fund from which payment is to be made, each sufficient to meet the  
11 obligation incurred and unless the contract or order bears the certification of the  
12 accounting officer so stating; except that in case of any contract for public works  
13 or buildings to be paid for from bond funds or from taxes levied for the purpose  
14 it is sufficient for the accounting officer to certify that the bonds or taxes have  
15 been authorized by vote of the people and that there is a sufficient unencumbered  
16 amount of the bonds yet to be sold or of the taxes levied and yet to be collected  
17 to meet the obligation in case there is not a sufficient unencumbered cash balance  
18 in the treasury. All contracts and purchases shall be let to the lowest and best  
19 bidder after due opportunity for competition, including advertising the proposed  
20 letting in a newspaper in the county or township with a circulation of at least five  
21 hundred copies per issue, if there is one, except that the advertising is not  
22 required in case of contracts or purchases involving an expenditure of less than  
23 six thousand dollars. **In addition, the commission of any county of the**  
24 **first classification shall advertise such contracts and purchases for bid**  
25 **on the county website, if one is available, for not less than thirty days.**  
26 It is not necessary to obtain bids on any purchase in the amount of [four] five  
27 thousand [five hundred] dollars or less made from any one person, firm or  
28 corporation during any period of ninety days. All bids for any contract or  
29 purchase may be rejected and new bids advertised for. Contracts which provide  
30 that the person contracting with the county or township shall, during the term  
31 of the contract, furnish to the county or township at the price therein specified  
32 the supplies, materials, equipment or services other than personal therein  
33 described, in the quantities required, and from time to time as ordered by the  
34 officer in charge of purchasing during the term of the contract, need not bear the  
35 certification of the accounting officer, as herein provided; but all orders for

36 supplies, materials, equipment or services other than personal shall bear the  
37 certification. In case of such contract, no financial obligation accrues against the  
38 county or township until the supplies, materials, equipment or services other  
39 than personal are so ordered and the certificate furnished. **In addition, the**  
40 **commission of any county of the first classification shall post such**  
41 **notice on the county website, if one is available, for not less than thirty**  
42 **days. In a county of the first classification, any prospective bidder or**  
43 **offeror may file a written challenge, prior to approval of the contract**  
44 **by the county commission, that a supply has a single feasible source**  
45 **under this section. Upon receiving such a challenge, the commission**  
46 **shall take testimony on the subject at a public meeting and vote on**  
47 **whether to proceed with the single feasible source purchase or accept**  
48 **bids under section 50.660 for such supply.**

49 2. Notwithstanding the provisions of subsection 1 of this section to the  
50 contrary, advertising shall not be required in any county in the case of contracts  
51 or purchases involving an expenditure of less than six thousand dollars.

50.783. 1. The county commission may waive the requirement of  
2 competitive bids or proposals for supplies when the commission has determined  
3 in writing and entered into the commission minutes that there is only a single  
4 feasible source for the supplies. Immediately upon discovering that other feasible  
5 sources exist, the commission shall rescind the waiver and proceed to procure the  
6 supplies through the competitive processes as described in this chapter. A single  
7 feasible source exists when:

8 (1) Supplies are proprietary and only available from the manufacturer or  
9 a single distributor; or

10 (2) Based on past procurement experience, it is determined that only one  
11 distributor services the region in which the supplies are needed; or

12 (3) Supplies are available at a discount from a single distributor for a  
13 limited period of time.

14 2. On any single feasible source purchase where the estimated  
15 expenditure is ~~[three]~~ **six** thousand dollars or over, the commission shall post  
16 notice of the proposed purchase~~]. Where the estimated expenditure is five~~  
17 ~~thousand dollars or over, the commission shall also]~~ **and** advertise the  
18 commission's intent to make such purchase in at least one daily and one weekly  
19 newspaper of general circulation in such places as are most likely to reach  
20 prospective bidders or offerors and may provide such information through an

21 electronic medium available to the general public at least ten days before the  
22 contract is to be let.

52.290. 1. In all counties except counties having a charter form of  
2 government **before January 1, 2008**, and any city not within a county, the  
3 collector shall collect on behalf of the county a fee for the collection of delinquent  
4 and back taxes of seven percent on all sums collected to be added to the face of  
5 the tax bill and collected from the party paying the tax. Two-sevenths of the fees  
6 collected pursuant to the provisions of this section shall be paid into the county  
7 general fund, two-sevenths of the fees collected pursuant to the provisions of this  
8 section shall be paid into the tax maintenance fund of the county as required by  
9 section 52.312 and three-sevenths of the fees collected pursuant to the provisions  
10 of this section shall be paid into the county employees' retirement fund created  
11 by sections 50.1000 to 50.1200, RSMo. **Notwithstanding provisions of law**  
12 **to the contrary, an authorization for collection of a fee for the**  
13 **collection of delinquent and back taxes in a county's charter, at a rate**  
14 **different than the rate allowed by law, shall control.**

15 2. In all counties having a charter form of government, **other than any**  
16 **county adopting a charter form of government after January 1, 2008**,  
17 and any city not within a county, the collector shall collect on behalf of the county  
18 and pay into the county general fund a fee for the collection of delinquent and  
19 back taxes of two percent on all sums collected to be added to the face of the tax  
20 bill and collected from the party paying the tax except that in a county with a  
21 charter form of government and with more than two hundred fifty thousand but  
22 less than seven hundred thousand inhabitants, the collector shall collect on behalf  
23 of the county a fee for the collection of delinquent and back taxes of three percent  
24 on all sums collected to be added to the face of the tax bill and collected from the  
25 party paying the tax. If a county is required by section 52.312 to establish a tax  
26 maintenance fund, one-third of the fees collected under this subsection shall be  
27 paid into that fund; otherwise, all fees collected under the provisions of this  
28 subsection shall be paid into the county general fund.

29 3. Such county collector may accept credit cards as proper form of  
30 payment of outstanding delinquent and back taxes due. No county collector may  
31 charge a surcharge for payment by credit card.

52.312. Notwithstanding any provisions of law to the contrary, in addition  
2 to fees provided for in this chapter, or any other provisions of law in conflict with  
3 the provisions of this section, all counties, including any county **adopting a**

4 **charter form of government after January 1, 2008, and any county** with  
5 a charter form of government and with more than two hundred fifty thousand but  
6 less than seven hundred thousand inhabitants, other than counties having a  
7 charter form of government **before January 1, 2008**, and any city not within a  
8 county, subject to the provisions of this section, shall establish a fund to be  
9 known as the "Tax Maintenance Fund" to be used solely as a depository for funds  
10 received or collected for the purpose of funding additional costs and expenses  
11 incurred in the office of collector.

52.361. It shall be the duty of the county collector in all counties of the  
2 first class not having a charter form of government and in class two counties to  
3 prepare and keep in **[his] the collector's office, electronically or otherwise,**  
4 back tax books which shall contain and list all delinquent taxes on real and  
5 personal property levied and assessed in the county which remain due and unpaid  
6 after the first day of January of each year. Such back tax books shall replace and  
7 be in lieu of all "delinquent lists" and other back tax books heretofore prepared  
8 by the collector or other county officer.

52.370. All money disbursed by the county collector in counties of the first  
2 class not having a charter form of government and in counties of the second class  
3 by virtue of **[his] the collector's** office shall be paid by **electronic transfer of**  
4 **funds from the collector's account into the accounts of the appropriate**  
5 **taxing authorities or by** check signed by the collector and countersigned by the  
6 auditor of the county. **All disbursements shall be documented by the**  
7 **collector and certified by the auditor.**

54.010. 1. There is created in all the counties of this state the office of  
2 county treasurer, except that in those counties having adopted the township  
3 alternative form of county government the qualified electors shall elect a county  
4 collector-treasurer.

5 2. In counties of classes one and two the qualified electors shall elect a  
6 county treasurer at the general election in 1956 and every four years thereafter.

7 3. In counties of the third and fourth classifications the qualified electors  
8 shall elect a county treasurer at the general election in the year 1954, and every  
9 four years thereafter, except that in those counties having adopted the township  
10 alternative form of county government the qualified electors shall elect a county  
11 collector-treasurer at the November election in 1956, and every four years  
12 thereafter.

13 4. Laws generally applicable to county collectors, their offices, clerks, and

14 deputies shall apply to and govern county collector-treasurers in counties having  
15 township organization, except when such general laws and such laws applicable  
16 to counties of the third and fourth classification conflict with the laws specifically  
17 applicable to county collector-treasurers, their offices, clerks, and deputies in  
18 counties having township organization, in which case, such laws shall govern.

19 **5. In the event a county of the third or fourth classification**  
20 **abolishes its township form of government under chapter 65, or a**  
21 **county collector shall become a collector-treasurer, the county**  
22 **collector-treasurer shall assume all duties, compensation, fee schedules,**  
23 **and requirements of the collector-treasurer provided under sections**  
24 **54.280 and 54.320.**

55.030. The county auditor of a county [of the first class] having a charter  
2 form of government shall prescribe, with the approval of the governing body of the  
3 county and the state auditor, the accounting system of the county. He shall keep  
4 accounts of all appropriations and expenditures made by the governing body of  
5 the county; and no warrant shall be drawn or obligation incurred without his  
6 certification that an unencumbered balance, sufficient to pay the same, remains  
7 in the appropriation account against which such warrant or obligation is to be  
8 charged. He shall audit and examine all accounts, demands, and claims of every  
9 kind and character presented for payment against such county, and shall approve  
10 to the governing body of the county all lawful, true, and just accounts, demands,  
11 and claims of every kind and character payable out of the county revenue or out  
12 of any county funds before the same shall be allowed and a warrant issued  
13 therefor. Whenever the county auditor deems it necessary to the proper  
14 examination of any account, demand, or claim, he may examine the parties,  
15 witnesses, and others on oath or affirmation touching any matter or circumstance  
16 in the examination of such account, demand, or claim. At the direction of the  
17 governing body of the county, he shall audit the accounts of all officers and  
18 employees of the county and upon their retirement from office and shall keep a  
19 correct account between the county and all county officers; and he shall examine  
20 all records and settlements made by them for and with the governing body of the  
21 county or with each other; and the county auditor shall, at all reasonable times,  
22 have access to all books, county records, or papers kept by any county or township  
23 officer, employee, or road overseer. He may keep an inventory of all county  
24 property under the control and management of the various officers and  
25 departments and shall annually take an inventory of any such property at an

26 original value of two [hundred fifty] **thousand five hundred** dollars or more  
27 showing the amount, location and estimated value thereof. He shall perform such  
28 other duties in relation to the fiscal administration of the county as the governing  
29 body of the county shall from time to time prescribe. The county auditor shall not  
30 be personally liable for any costs for any proceeding instituted against him in his  
31 official capacity.

55.140. The county auditor of each county of the first class not having a  
2 charter form of government and of each county of the second class shall  
3 [countersign] **have access to all records, collections, and settlements for**  
4 all licenses issued by the county and shall [keep a record of the number, date of  
5 issue,] **receive a monthly listing from each office issuing the licenses**  
6 **stating** the name of the party or parties to whom issued[, the occupation, the  
7 expiration thereof, and amount of money paid therefor, and to whom paid].

55.190. The county collector of revenue of each county of the first class not  
2 having a charter form of government and of each county of the second class shall  
3 [make] **provide, electronically or otherwise**, a daily report to the auditor of  
4 receipts [and balance in his hands, and where deposited], and shall deliver to the  
5 auditor each day a deposit slip showing the day's deposit. The collector shall,  
6 upon receiving taxes, give [duplicate] a numbered tax [receipts, which] **receipt**  
7 **to** the taxpayer [shall take to the auditor to be countersigned by him, one of  
8 which the auditor shall retain, and charge the amount thereof to the  
9 collector]. The collector shall also [make] **provide, electronically or**  
10 **otherwise**, a daily report to the auditor of all other sums of money collected by  
11 [him] **the collector** from any source whatsoever, and in such report shall state  
12 [from whom collected, and] on what account[, which sums shall be charged by the  
13 auditor to the collector] **collected**. The collector shall[, upon turning] **turn**  
14 money over to the county treasurer[, take duplicate receipts therefor and file  
15 same immediately with the county auditor] **under section 139.210, RSMo**.

56.700. 1. The prosecuting attorney in each county of the second, third  
2 or fourth class which contains a mental health facility able to serve at least  
3 eighty persons on an overnight, inpatient basis at any one time, and which is  
4 operated by the state department of mental health, division of psychiatric  
5 services, may employ an assistant prosecuting attorney to assist in carrying out  
6 the duties of the office of prosecuting attorney relating to mental health and  
7 mental health facilities. The assistant prosecuting attorney authorized by this  
8 subsection shall be in addition to any other assistant prosecuting attorney



9 authorized by law. The assistant prosecuting attorney employed under this  
10 subsection shall receive an annual compensation of fifteen thousand dollars  
11 payable out of the state treasury from funds appropriated for that purpose.

12 2. The county counselor or circuit attorney in each county of the first class  
13 with a charter form of government containing part of a city with a population of  
14 over four hundred fifty thousand and in each city not within a county may employ  
15 an assistant county counselor or circuit attorney to assist in carrying out the  
16 duties of the office of the county counselor or circuit attorney relating to mental  
17 health and mental health facilities. The assistant authorized by this subsection  
18 shall be in addition to any other assistants authorized by law. The assistant  
19 county counselor or circuit attorney employed under this subsection shall receive  
20 an annual compensation of fifteen thousand dollars payable out of the state  
21 treasury from funds appropriated for that purpose.

22 3. The prosecuting attorney in each county of the second, third or fourth  
23 class which contains a mental health facility able to serve at least eighty persons  
24 on an overnight, inpatient basis at any one time, and which is operated by the  
25 state department of mental health, division of psychiatric services, may employ  
26 additional investigative and clerical personnel to assist in carrying out the duties  
27 of the office of prosecuting attorney relating to mental health and mental health  
28 facilities. The investigative and clerical personnel authorized by this subsection  
29 shall be in addition to any other personnel authorized by law. The compensation  
30 for such additional investigative and clerical personnel, not to exceed a total of  
31 fifteen thousand dollars annually for each eligible county, shall be paid out of the  
32 state treasury from funds appropriated for that purpose.

33 4. The county counselor or circuit attorney in each county of the first class  
34 with a charter form of government containing part of a city with a population of  
35 over four hundred fifty thousand and in each city not within a county may employ  
36 additional investigative and clerical personnel to assist in carrying out the duties  
37 of the office of the county counselor or circuit attorney relating to mental health  
38 and mental health facilities. The investigative and clerical personnel authorized  
39 by this subsection shall be in addition to any other personnel authorized by  
40 law. The compensation for such additional investigative and clerical personnel,  
41 not to exceed a total of fifteen thousand dollars annually for each eligible county  
42 or city not within a county, shall be paid out of the state treasury from funds  
43 appropriated for that purpose.

44 5. In each county of the first classification with more than one

45 **hundred thirty-five thousand four hundred but fewer than one hundred**  
 46 **thirty-five thousand five hundred inhabitants, the county counselor**  
 47 **shall receive fifteen thousand dollars annually for duties relating to**  
 48 **mental health and mental health facilities, and an additional sum not**  
 49 **to exceed fifteen thousand dollars annually for investigative and**  
 50 **clerical personnel costs to assist in carrying out the duties of the office**  
 51 **of county counselor relating to mental health and mental health**  
 52 **facilities. The sum provided in this subsection shall be paid out of the**  
 53 **state treasury from funds appropriated for such purposes, and shall be**  
 54 **in the form of a reimbursement to the county general revenue fund.**

**59.003. All requests for records filed or recorded by the recorder**  
 2 **of deeds under this chapter dated after December 31, 1969, shall be**  
 3 **made to the office in which the record was originally filed.**

64.170. 1. For the purpose of promoting the public safety, health and  
 2 general welfare, to protect life and property and to prevent the construction of fire  
 3 hazardous buildings, the county commission in all counties of the first and second  
 4 classification, as provided by law, is for this purpose empowered, subject to the  
 5 provisions of subsections 2 and 3 of this section, to adopt by order or ordinance  
 6 regulations to control the construction, reconstruction, alteration or repair of any  
 7 building or structure and any electrical wiring or electrical installation, plumbing  
 8 or drain laying therein, and provide for the issuance of building permits and  
 9 adopt regulations licensing persons, firms or corporations other than federal,  
 10 state or local governments, public utilities and their contractors engaged in the  
 11 business of electrical wiring or installations and provide for the inspection thereof  
 12 and establish a schedule of permit, license and inspection fees and appoint a  
 13 building commission to prepare the regulations, as herein provided.

14 2. Any county which has not adopted a building code prior to August 28,  
 15 2001, pursuant to sections 64.170 to 64.200, shall not have the authority to adopt  
 16 a building code pursuant to such sections unless the authority is approved by  
 17 voters, subject to the provisions of subsection 3 of this section. The ballot of  
 18 submission for authority pursuant to this subsection shall be in substantially the  
 19 following form:

20 "Shall ..... (insert name of county) have  
 21 authority to create, adopt and impose a county building code?"

22 ☐ YES ☐ NO

23 3. The proposal of the authority to adopt a building code shall be voted on

24 only by voters in the area affected by the proposed code, such that a code  
25 affecting a county shall not be voted upon by citizens of any incorporated  
26 territory.

27 **4. For the purpose of promoting the public safety, health, and**  
28 **general welfare, to protect life and property, and to prevent the**  
29 **occupancy of fire hazardous buildings, the county commission of any**  
30 **county of the first classification with more than one hundred thirty-five**  
31 **thousand four hundred but fewer than one hundred thirty-five**  
32 **thousand five hundred inhabitants, as provided by law, is for this**  
33 **purpose empowered to adopt, by order or ordinance, regulations to**  
34 **control the minimum standards for occupancy of any residential unit**  
35 **intended for rent or lease, and to develop a program for licensing and**  
36 **inspecting the units for which the county may recover costs to**  
37 **administer such a program by establishing reasonable fees.**

**67.309. 1. Any county of the first classification may make and**  
2 **promulgate orders, ordinances, rules, or regulations establishing**  
3 **curfew hours for persons under the age of seventeen for public streets,**  
4 **highways, roads, alleys, parks, playgrounds, or other public grounds,**  
5 **public places, and public buildings, places of amusement and**  
6 **entertainment, vacant lots, or other unsupervised places available to**  
7 **persons under the age of seventeen.**

8 **2. Any minor who violates the provisions of any order, ordinance,**  
9 **rule, or regulation adopted under this section shall be guilty of a class**  
10 **C misdemeanor.**

11 **3. Any parent, guardian, or other person having the legal care or**  
12 **custody of a minor child in violation of any order, ordinance, rule, or**  
13 **regulation adopted under this section shall be guilty of a class C**  
14 **misdemeanor if such parent, guardian, or other person has knowledge**  
15 **of the violation.**

**67.402. 1. The governing body of the following counties may enact**  
2 **nuisance abatement ordinances as provided in this section:**

3 **(1) Any county of the first classification with more than one hundred**  
4 **thirty-five thousand four hundred but [less] fewer than one hundred thirty-five**  
5 **thousand five hundred inhabitants[.];**

6 **(2) Any county of the first classification with more than seventy-one**  
7 **thousand three hundred but [less] fewer than seventy-one thousand four**  
8 **hundred inhabitants[, and];**

9           **(3) Any county of the first classification without a charter form of**  
10 **government and with more than one hundred ninety-eight thousand but [less]**  
11 **fewer than one hundred ninety-nine thousand two hundred inhabitants;**

12           **(4) Any county of the first classification with more than**  
13 **eighty-five thousand nine hundred but fewer than eighty-six thousand**  
14 **inhabitants;**

15           **(5) Any county of the third classification without a township**  
16 **form of government and with more than sixteen thousand four hundred**  
17 **but fewer than sixteen thousand five hundred inhabitants.**

18           **2. The governing body of any county described in subsection 1**  
19 **of this section** may enact ordinances to provide for the abatement of a condition  
20 of any lot or land that has the presence of rubbish and trash, lumber, bricks, tin,  
21 steel, parts of derelict motorcycles, derelict cars, derelict trucks, derelict  
22 construction equipment, derelict appliances, broken furniture, **tires, storm**  
23 **water runoff conditions resulting in damage to buildings or**  
24 **infrastructure**, or overgrown or noxious weeds in residential subdivisions or  
25 districts which may endanger public safety or which is unhealthy or unsafe and  
26 declared to be a public nuisance.

27           **[2.] 3.** Any ordinance enacted pursuant to this section shall:

28           (1) Set forth those conditions which constitute a nuisance and which are  
29 detrimental to the health, safety, or welfare of the residents of the county;

30           (2) Provide for duties of inspectors with regard to those conditions which  
31 may be declared a nuisance, and shall provide for duties of the building  
32 commissioner or designated officer or officers to supervise all inspectors and to  
33 hold hearings regarding such property;

34           (3) Provide for service of adequate notice of the declaration of nuisance,  
35 which notice shall specify that the nuisance is to be abated, listing a reasonable  
36 time for commencement, and may provide that such notice be served either by  
37 personal service or by certified mail, return receipt requested, but if service  
38 cannot be had by either of these modes of service, then service may be had by  
39 publication. The ordinances shall further provide that the owner, occupant,  
40 lessee, mortgagee, agent, and all other persons having an interest in the property  
41 as shown by the land records of the recorder of deeds of the county wherein the  
42 property is located shall be made parties;

43           (4) Provide that upon failure to commence work of abating the nuisance  
44 within the time specified or upon failure to proceed continuously with the work

45 without unnecessary delay, the building commissioner or designated officer or  
46 officers shall call and have a full and adequate hearing upon the matter before  
47 the county commission, giving the affected parties at least ten days' written  
48 notice of the hearing. Any party may be represented by counsel, and all parties  
49 shall have an opportunity to be heard. After the hearings, if evidence supports  
50 a finding that the property is a nuisance or detrimental to the health, safety, or  
51 welfare of the residents of the county, the county commission shall issue an order  
52 making specific findings of fact, based upon competent and substantial evidence,  
53 which shows the property to be a nuisance and detrimental to the health, safety,  
54 or welfare of the residents of the county and ordering the nuisance abated. If the  
55 evidence does not support a finding that the property is a nuisance or detrimental  
56 to the health, safety, or welfare of the residents of the county, no order shall be  
57 issued.

58 [3.] 4. Any ordinance authorized by this section may provide that if the  
59 owner fails to begin abating the nuisance within a specific time which shall not  
60 be longer than seven days of receiving notice that the nuisance has been ordered  
61 removed, the building commissioner or designated officer shall cause the  
62 condition which constitutes the nuisance to be removed. If the building  
63 commissioner or designated officer causes such condition to be removed or abated,  
64 the cost of such removal shall be certified to the county clerk or officer in charge  
65 of finance who shall cause the certified cost to be included in a special tax bill or  
66 added to the annual real estate tax bill, at the county collector's option, for the  
67 property and the certified cost shall be collected by the county collector in the  
68 same manner and procedure for collecting real estate taxes. If the certified cost  
69 is not paid, the tax bill shall be considered delinquent, and the collection of the  
70 delinquent bill shall be governed by the laws governing delinquent and back  
71 taxes. The tax bill from the date of its issuance shall be deemed a personal debt  
72 against the owner and shall also be a lien on the property until paid.

67.456. 1. The average maturity of bonds or notes issued under the  
2 neighborhood improvement district act after August 28, 2004, shall not exceed one  
3 hundred twenty percent of the average economic life of the improvements for  
4 which the bonds or notes are issued.

5 2. Any improvement for which a petition is filed or an election is held  
6 under section 67.457 after August 28, 2004, including improvements to or located  
7 on property owned by a city or county, shall include provisions for maintenance  
8 of the project during the term of the bonds or notes.

9           3. In the event that, after August 28, 2004, any parcel of property within  
10 the neighborhood improvement district is divided into more than one parcel of  
11 property **within five years** after the final costs of the improvement are  
12 assessed, all unpaid final costs of the improvement assessed to the original parcel  
13 that was divided shall be recalculated and reassessed [proportionally to each of  
14 the parcels resulting from the division of the original parcel, based on the  
15 assessed valuation of each resulting parcel. No parcel of property which has had  
16 the assessment against it paid in full by the property owner shall be reassessed  
17 under this section. No parcel of property shall have the initial assessment  
18 against it changed, except for any changes for special, supplemental, or additional  
19 assessments authorized under the state neighborhood improvement district act]  
20 **so that each parcel shall be responsible for a full share of the**  
21 **assessment per lot if the original assessment was based on a per lot**  
22 **formula. Any additional funds that are received by the governing body**  
23 **of the city or county as a result of such reassessment shall be used for**  
24 **expenses related to future neighborhood improvement district projects.**

**67.1080. 1. Provisions of law to the contrary notwithstanding,**  
2 **where a county has properly levied a tax, which by state law terminates**  
3 **within a specified period of time, the imposition of such tax may, by a**  
4 **majority vote of the governing body of such county, be extended; except**  
5 **that no ordinance or order extending such tax shall be effective unless**  
6 **the governing body of the county submits to the voters of such county,**  
7 **at a county or state general, primary, or special election, a proposal to**  
8 **authorize the governing body of the county to extend such tax.**

9           2. The ballot of submission shall contain, but need not be limited  
10 to the following language:

11           **Shall the county of ..... (insert county's name) extend the**  
12 **countywide (insert type of tax) tax currently imposed for the purpose**  
13 **of ..... (insert purpose of tax) at the rate of (insert rate) percent (it**  
14 **shall be optional to include the duration of the extension)?**

15           3. If a majority of the votes cast on the proposal by the qualified  
16 voters voting thereon are in favor of the proposal, then the ordinance  
17 or order and any amendments thereto shall be in effect. If a majority  
18 of the votes cast by the qualified voters voting are opposed to the  
19 proposal, then the governing body of the county shall have no power to  
20 extend the tax as herein authorized unless and until the governing  
21 body of the county submits another proposal to authorize the governing

22 **body of the county to extend the tax under the provisions of this**  
23 **section and such proposal is approved by a majority of the qualified**  
24 **voters voting thereon.**

67.1360. The governing body of:

2 (1) A city with a population of more than seven thousand and less than  
3 seven thousand five hundred;

4 (2) A county with a population of over nine thousand six hundred and less  
5 than twelve thousand which has a total assessed valuation of at least sixty-three  
6 million dollars, if the county submits the issue to the voters of such county prior  
7 to January 1, 2003;

8 (3) A third class city which is the county seat of a county of the third  
9 classification without a township form of government with a population of at least  
10 twenty-five thousand but not more than thirty thousand inhabitants;

11 (4) Any fourth class city having, according to the last federal decennial  
12 census, a population of more than one thousand eight hundred fifty inhabitants  
13 but less than one thousand nine hundred fifty inhabitants in a county of the first  
14 classification with a charter form of government and having a population of  
15 greater than six hundred thousand but less than nine hundred thousand  
16 inhabitants;

17 (5) Any city having a population of more than three thousand but less  
18 than eight thousand inhabitants in a county of the fourth classification having  
19 a population of greater than forty-eight thousand inhabitants;

20 (6) Any city having a population of less than two hundred fifty inhabitants  
21 in a county of the fourth classification having a population of greater than  
22 forty-eight thousand inhabitants;

23 (7) Any fourth class city having a population of more than two thousand  
24 five hundred but less than three thousand inhabitants in a county of the third  
25 classification having a population of more than twenty-five thousand but less  
26 than twenty-seven thousand inhabitants;

27 (8) Any third class city with a population of more than three thousand two  
28 hundred but less than three thousand three hundred located in a county of the  
29 third classification having a population of more than thirty-five thousand but less  
30 than thirty-six thousand;

31 (9) Any county of the second classification without a township form of  
32 government and a population of less than thirty thousand;

33 (10) Any city of the fourth class in a county of the second classification

34 without a township form of government and a population of less than thirty  
35 thousand;

36 (11) Any county of the third classification with a township form of  
37 government and a population of at least twenty-eight thousand but not more than  
38 thirty thousand;

39 (12) Any city of the fourth class with a population of more than one  
40 thousand eight hundred but less than two thousand in a county of the third  
41 classification with a township form of government and a population of at least  
42 twenty-eight thousand but not more than thirty thousand;

43 (13) Any city of the third class with a population of more than seven  
44 thousand two hundred but less than seven thousand five hundred within a county  
45 of the third classification with a population of more than twenty-one thousand but  
46 less than twenty-three thousand;

47 (14) Any fourth class city having a population of more than two thousand  
48 eight hundred but less than three thousand one hundred inhabitants in a county  
49 of the third classification with a township form of government having a  
50 population of more than eight thousand four hundred but less than nine thousand  
51 inhabitants;

52 (15) Any fourth class city with a population of more than four hundred  
53 seventy but less than five hundred twenty inhabitants located in a county of the  
54 third classification with a population of more than fifteen thousand nine hundred  
55 but less than sixteen thousand inhabitants;

56 (16) Any third class city with a population of more than three thousand  
57 eight hundred but less than four thousand inhabitants located in a county of the  
58 third classification with a population of more than fifteen thousand nine hundred  
59 but less than sixteen thousand inhabitants;

60 (17) Any fourth class city with a population of more than four thousand  
61 three hundred but less than four thousand five hundred inhabitants located in  
62 a county of the third classification without a township form of government with  
63 a population greater than sixteen thousand but less than sixteen thousand two  
64 hundred inhabitants;

65 (18) Any fourth class city with a population of more than two thousand  
66 four hundred but less than two thousand six hundred inhabitants located in a  
67 county of the first classification without a charter form of government with a  
68 population of more than fifty-five thousand but less than sixty thousand  
69 inhabitants;



70           (19) Any fourth class city with a population of more than two thousand  
71 five hundred but less than two thousand six hundred inhabitants located in a  
72 county of the third classification with a population of more than nineteen  
73 thousand one hundred but less than nineteen thousand two hundred inhabitants;

74           (20) Any county of the third classification without a township form of  
75 government with a population greater than sixteen thousand but less than  
76 sixteen thousand two hundred inhabitants;

77           (21) Any county of the second classification with a population of more  
78 than forty-four thousand but less than fifty thousand inhabitants;

79           (22) Any third class city with a population of more than nine thousand  
80 five hundred but less than nine thousand seven hundred inhabitants located in  
81 a county of the first classification without a charter form of government and with  
82 a population of more than one hundred ninety-eight thousand but less than one  
83 hundred ninety-eight thousand two hundred inhabitants;

84           (23) Any city of the fourth classification with more than five thousand two  
85 hundred but less than five thousand three hundred inhabitants located in a  
86 county of the third classification without a township form of government and with  
87 more than twenty-four thousand five hundred but less than twenty-four thousand  
88 six hundred inhabitants;

89           (24) Any third class city with a population of more than nineteen  
90 thousand nine hundred but less than twenty thousand in a county of the first  
91 classification without a charter form of government and with a population of more  
92 than one hundred ninety-eight thousand but less than one hundred ninety-eight  
93 thousand two hundred inhabitants;

94           (25) Any city of the fourth classification with more than two thousand six  
95 hundred but less than two thousand seven hundred inhabitants located in any  
96 county of the third classification without a township form of government and with  
97 more than fifteen thousand three hundred but less than fifteen thousand four  
98 hundred inhabitants;

99           (26) Any county of the third classification without a township form of  
100 government and with more than fourteen thousand nine hundred but less than  
101 fifteen thousand inhabitants;

102           (27) Any city of the fourth classification with more than five thousand four  
103 hundred but fewer than five thousand five hundred inhabitants and located in  
104 more than one county;

105           (28) Any city of the fourth classification with more than six thousand

106 three hundred but fewer than six thousand five hundred inhabitants and located  
107 in more than one county through the creation of a tourism district which may  
108 include, in addition to the geographic area of such city, the area encompassed by  
109 the portion of the school district, located within a county of the first classification  
110 with more than ninety-three thousand eight hundred but fewer than ninety-three  
111 thousand nine hundred inhabitants, having an average daily attendance for  
112 school year 2005-06 between one thousand eight hundred and one thousand nine  
113 hundred ;

114 (29) Any city of the fourth classification with more than seven thousand  
115 seven hundred but less than seven thousand eight hundred inhabitants located  
116 in a county of the first classification with more than ninety-three thousand eight  
117 hundred but less than ninety-three thousand nine hundred inhabitants;

118 (30) Any city of the fourth classification with more than two thousand  
119 nine hundred but less than three thousand inhabitants located in a county of the  
120 first classification with more than seventy-three thousand seven hundred but less  
121 than seventy-three thousand eight hundred inhabitants;

122 (31) Any city of the third classification with more than nine thousand  
123 three hundred but less than nine thousand four hundred inhabitants; [or]

124 (32) Any city of the fourth classification with more than three thousand  
125 eight hundred but fewer than three thousand nine hundred inhabitants and  
126 located in any county of the first classification with more than thirty-nine  
127 thousand seven hundred but fewer than thirty-nine thousand eight hundred  
128 inhabitants; **or**

129 **(33) Any city of the fourth classification with more than three**  
130 **thousand eight hundred but fewer than four thousand inhabitants and**  
131 **located in more than one county;**

132 may impose a tax on the charges for all sleeping rooms paid by the transient  
133 guests of hotels, motels, bed and breakfast inns and campgrounds and any  
134 docking facility which rents slips to recreational boats which are used by  
135 transients for sleeping, which shall be at least two percent, but not more than  
136 five percent per occupied room per night, except that such tax shall not become  
137 effective unless the governing body of the city or county submits to the voters of  
138 the city or county at a state general, primary or special election, a proposal to  
139 authorize the governing body of the city or county to impose a tax pursuant to the  
140 provisions of this section and section 67.1362. The tax authorized by this section  
141 and section 67.1362 shall be in addition to any charge paid to the owner or

142 operator and shall be in addition to any and all taxes imposed by law and the  
143 proceeds of such tax shall be used by the city or county solely for funding the  
144 promotion of tourism. Such tax shall be stated separately from all other charges  
145 and taxes.

67.1361. 1. The governing body of any county of the first classification  
2 without a charter form of government and with more than eighty-five thousand  
3 nine hundred but less than eighty-six thousand inhabitants and the governing  
4 body of any home rule city with more than seventy-three thousand nine hundred  
5 but less than seventy-four thousand inhabitants may impose a tax on the charges  
6 for all sleeping rooms paid by the transient guests of hotels, motels, bed and  
7 breakfast inns and campgrounds and any docking facility which rents slips to  
8 recreational boats which are used by transients for sleeping, which shall be at  
9 least two percent, but not more than eight percent per occupied room or slip per  
10 night, except that such tax shall not become effective unless the governing body  
11 of the county or city submits to the voters of the county or city at a state general,  
12 primary or special election, a proposal to authorize the governing body of the  
13 county or city to impose a tax pursuant to this section. The tax authorized by  
14 this section shall be in addition to any charge paid to the owner or operator and  
15 shall be in addition to any and all taxes imposed by law and the proceeds of such  
16 tax shall be used by the city or county for funding the promotion of tourism and  
17 convention facilities **including capital expenditures therefor**. Such tax shall  
18 be stated separately from all other charges and taxes.

19 2. Any tax imposed by a county pursuant to subsection 1 of this section  
20 shall apply only to unincorporated areas of such county.

21 3. The question shall be submitted in substantially the following form:

22 Shall the ..... (city or county) levy a tax of ..... percent on  
23 each sleeping room or campsite occupied and rented by transient guests and any  
24 docking facility which rents slips to recreational boats which are used by  
25 transients for sleeping in the ..... (city or county), where the proceeds of which  
26 shall be expended for promotion of tourism and convention facilities?

27 ☐ YES ☐ NO

28 If a majority of the votes cast on the question by the qualified voters voting  
29 thereon are in favor of the question, then the tax shall become effective on the  
30 first day of the calendar quarter following the calendar quarter in which the  
31 election was held. If a majority of the votes cast on the question by the qualified  
32 voters voting thereon are opposed to the question, then the governing body for the

33 city or county shall have no power to impose the tax authorized by this section  
34 unless and until the governing body of the city or county again submits the  
35 question to the qualified voters of the city or county and such question is  
36 approved by a majority of the qualified voters voting on the question.

37 4. On and after the effective date of any tax authorized under the  
38 provisions of this section, the city or county may adopt one of the two following  
39 provisions for the collection and administration of the tax:

40 (1) The city or county may adopt rules and regulations for the internal  
41 collection of such tax by the city or county officers usually responsible for  
42 collection and administration of city or county taxes; or

43 (2) The city or county enter into an agreement with the director of  
44 revenue of the state of Missouri for the purpose of collecting the tax authorized  
45 in this section. In the event any city or county enters into an agreement with the  
46 director of revenue of the state of Missouri for the collection of the tax authorized  
47 in this section, the director of revenue shall perform all functions incident to the  
48 administration, collection, enforcement and operation of such tax, and the director  
49 of revenue shall collect the additional tax authorized under the provisions of this  
50 section. The tax authorized under the provisions of this section shall be collected  
51 and reported upon such forms and under such administrative rules and  
52 regulations as may be prescribed by the director of revenue, and the director of  
53 revenue shall retain an amount not to exceed one percent for cost of collection.

54 5. If a tax is imposed by a city or county under this section, the city or  
55 county may collect a penalty of one percent and interest not to exceed two percent  
56 per month on unpaid taxes which shall be considered delinquent thirty days after  
57 the last day of each quarter.

58 6. As used in this section "transient guests" means a person or persons  
59 who occupy room or rooms in a hotel or motel for thirty-one days or less during  
60 any calendar quarter.

67.2000. 1. This section shall be known as the "Exhibition Center and  
2 Recreational Facility District Act".

3 2. Whenever not less than fifty owners of real property located within any  
4 county of the first classification with more than seventy-one thousand three  
5 hundred but less than seventy-one thousand four hundred inhabitants, or any  
6 county of the first classification with more than one hundred ninety-eight  
7 thousand but less than one hundred ninety-nine thousand two hundred  
8 inhabitants, or any county of the first classification with more than eighty-five

9 thousand nine hundred but less than eighty-six thousand inhabitants, or any  
10 county of the second classification with more than fifty-two thousand six hundred  
11 but less than fifty-two thousand seven hundred inhabitants, or any county of the  
12 first classification with more than one hundred four thousand six hundred but  
13 less than one hundred four thousand seven hundred inhabitants, or any county  
14 of the third classification without a township form of government and with more  
15 than seventeen thousand nine hundred but less than eighteen thousand  
16 inhabitants, or any county of the first classification with more than thirty-seven  
17 thousand but less than thirty-seven thousand one hundred inhabitants, or any  
18 county of the third classification without a township form of government and with  
19 more than twenty-three thousand five hundred but less than twenty-three  
20 thousand six hundred inhabitants, or any county of the third classification  
21 without a township form of government and with more than nineteen thousand  
22 three hundred but less than nineteen thousand four hundred inhabitants, or any  
23 county of the first classification with more than two hundred forty thousand three  
24 hundred but less than two hundred forty thousand four hundred inhabitants, **or**  
25 **any county of the third classification with a township form of**  
26 **government and with more than eight thousand nine hundred but fewer**  
27 **than nine thousand inhabitants, or any county of the third**  
28 **classification without a township form of government and with more**  
29 **than eighteen thousand nine hundred but fewer than nineteen**  
30 **thousand inhabitants, or any county of the third classification with a**  
31 **township form of government and with more than eight thousand but**  
32 **fewer than eight thousand one hundred inhabitants, or any county of**  
33 **the third classification with a township form of government and with**  
34 **more than eleven thousand five hundred but fewer than eleven**  
35 **thousand six hundred inhabitants, desire to create an exhibition center and**  
36 recreational facility district, the property owners shall file a petition with the  
37 governing body of each county located within the boundaries of the proposed  
38 district requesting the creation of the district. The district boundaries may  
39 include all or part of the counties described in this section. The petition shall  
40 contain the following information:

- 41 (1) The name and residence of each petitioner and the location of the real  
42 property owned by the petitioner;
- 43 (2) A specific description of the proposed district boundaries, including a  
44 map illustrating the boundaries; and

45           (3) The name of the proposed district.

46           3. Upon the filing of a petition pursuant to this section, the governing  
47 body of any county described in this section may, by resolution, approve the  
48 creation of a district. Any resolution to establish such a district shall be adopted  
49 by the governing body of each county located within the proposed district, and  
50 shall contain the following information:

51           (1) A description of the boundaries of the proposed district;

52           (2) The time and place of a hearing to be held to consider establishment  
53 of the proposed district;

54           (3) The proposed sales tax rate to be voted on within the proposed district;  
55 and

56           (4) The proposed uses for the revenue generated by the new sales tax.

57           4. Whenever a hearing is held as provided by this section, the governing  
58 body of each county located within the proposed district shall:

59           (1) Publish notice of the hearing on two separate occasions in at least one  
60 newspaper of general circulation in each county located within the proposed  
61 district, with the first publication to occur not more than thirty days before the  
62 hearing, and the second publication to occur not more than fifteen days or less  
63 than ten days before the hearing;

64           (2) Hear all protests and receive evidence for or against the establishment  
65 of the proposed district; and

66           (3) Rule upon all protests, which determinations shall be final.

67           5. Following the hearing, if the governing body of each county located  
68 within the proposed district decides to establish the proposed district, it shall  
69 adopt an order to that effect; if the governing body of any county located within  
70 the proposed district decides to not establish the proposed district, the boundaries  
71 of the proposed district shall not include that county. The order shall contain the  
72 following:

73           (1) The description of the boundaries of the district;

74           (2) A statement that an exhibition center and recreational facility district  
75 has been established;

76           (3) The name of the district;

77           (4) The uses for any revenue generated by a sales tax imposed pursuant  
78 to this section; and

79           (5) A declaration that the district is a political subdivision of the state.

80           6. A district established pursuant to this section may, at a general,

81 primary, or special election, submit to the qualified voters within the district  
82 boundaries a sales tax of one-fourth of one percent, for a period not to exceed  
83 twenty-five years, on all retail sales within the district, which are subject to  
84 taxation pursuant to sections 144.010 to 144.525, RSMo, to fund the acquisition,  
85 construction, maintenance, operation, improvement, and promotion of an  
86 exhibition center and recreational facilities. The ballot of submission shall be in  
87 substantially the following form:

88        Shall the ..... (name of district) impose a sales tax of one-fourth of one  
89 percent to fund the acquisition, construction, maintenance, operation,  
90 improvement, and promotion of an exhibition center and recreational facilities,  
91 for a period of ..... (insert number of years)?

92                                ☐ YES                                ☐ NO

93 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
94 are opposed to the question, place an "X" in the box opposite "NO".

95 If a majority of the votes cast in the portion of any county that is part of the  
96 proposed district favor the proposal, then the sales tax shall become effective in  
97 that portion of the county that is part of the proposed district on the first day of  
98 the first calendar quarter immediately following the election. If a majority of the  
99 votes cast in the portion of a county that is a part of the proposed district oppose  
100 the proposal, then that portion of such county shall not impose the sales tax  
101 authorized in this section until after the county governing body has submitted  
102 another such sales tax proposal and the proposal is approved by a majority of the  
103 qualified voters voting thereon.

104 However, if a sales tax proposal is not approved, the governing body of the county  
105 shall not resubmit a proposal to the voters pursuant to this section sooner than  
106 twelve months from the date of the last proposal submitted pursuant to this  
107 section. If the qualified voters in two or more counties that have contiguous  
108 districts approve the sales tax proposal, the districts shall combine to become one  
109 district.

110        7. There is hereby created a board of trustees to administer any district  
111 created and the expenditure of revenue generated pursuant to this section  
112 consisting of four individuals to represent each county approving the district, as  
113 provided in this subsection. The governing body of each county located within the  
114 district, upon approval of that county's sales tax proposal, shall appoint four  
115 members to the board of trustees; at least one shall be an owner of a nonlodging  
116 business located within the taxing district, or their designee, at least one shall

117 be an owner of a lodging facility located within the district, or their designee, and  
118 all members shall reside in the district except that one nonlodging business  
119 owner, or their designee, and one lodging facility owner, or their designee, may  
120 reside outside the district. Each trustee shall be at least twenty-five years of age  
121 and a resident of this state. Of the initial trustees appointed from each county,  
122 two shall hold office for two years, and two shall hold office for four years.  
123 Trustees appointed after expiration of the initial terms shall be appointed to a  
124 four-year term by the governing body of the county the trustee represents, with  
125 the initially appointed trustee to remain in office until a successor is appointed,  
126 and shall take office upon being appointed. Each trustee may be  
127 reappointed. Vacancies shall be filled in the same manner in which the trustee  
128 vacating the office was originally appointed. The trustees shall not receive  
129 compensation for their services, but may be reimbursed for their actual and  
130 necessary expenses. The board shall elect a chair and other officers necessary for  
131 its membership. Trustees may be removed if:

132 (1) By a two-thirds vote, the board moves for the member's removal and  
133 submits such motion to the governing body of the county from which the trustee  
134 was appointed; and

135 (2) The governing body of the county from which the trustee was  
136 appointed, by a majority vote, adopts the motion for removal.

137 8. The board of trustees shall have the following powers, authority, and  
138 privileges:

139 (1) To have and use a corporate seal;

140 (2) To sue and be sued, and be a party to suits, actions, and proceedings;

141 (3) To enter into contracts, franchises, and agreements with any person  
142 or entity, public or private, affecting the affairs of the district, including contracts  
143 with any municipality, district, or state, or the United States, and any of their  
144 agencies, political subdivisions, or instrumentalities, for the funding, including  
145 without limitation interest rate exchange or swap agreements, planning,  
146 development, construction, acquisition, maintenance, or operation of a single  
147 exhibition center and recreational facilities or to assist in such  
148 activity. "Recreational facilities" means locations explicitly designated for public  
149 use where the primary use of the facility involves participation in hobbies or  
150 athletic activities;

151 (4) To borrow money and incur indebtedness and evidence the same by  
152 certificates, notes, or debentures, to issue bonds and use any one or more lawful



153 funding methods the district may obtain for its purposes at such rates of interest  
154 as the district may determine. Any bonds, notes, and other obligations issued or  
155 delivered by the district may be secured by mortgage, pledge, or deed of trust of  
156 any or all of the property and income of the district. Every issue of such bonds,  
157 notes, or other obligations shall be payable out of property and revenues of the  
158 district and may be further secured by other property of the district, which may  
159 be pledged, assigned, mortgaged, or a security interest granted for such payment,  
160 without preference or priority of the first bonds issued, subject to any agreement  
161 with the holders of any other bonds pledging any specified property or  
162 revenues. Such bonds, notes, or other obligations shall be authorized by  
163 resolution of the district board, and shall bear such date or dates, and shall  
164 mature at such time or times, but not in excess of thirty years, as the resolution  
165 shall specify. Such bonds, notes, or other obligations shall be in such  
166 denomination, bear interest at such rate or rates, be in such form, either coupon  
167 or registered, be issued as current interest bonds, compound interest bonds,  
168 variable rate bonds, convertible bonds, or zero coupon bonds, be issued in such  
169 manner, be payable in such place or places, and be subject to redemption as such  
170 resolution may provide, notwithstanding section 108.170, RSMo. The bonds,  
171 notes, or other obligations may be sold at either public or private sale, at such  
172 interest rates, and at such price or prices as the district shall determine;

173 (5) To acquire, transfer, donate, lease, exchange, mortgage, and encumber  
174 real and personal property in furtherance of district purposes;

175 (6) To refund any bonds, notes, or other obligations of the district without  
176 an election. The terms and conditions of refunding obligations shall be  
177 substantially the same as those of the original issue, and the board shall provide  
178 for the payment of interest at not to exceed the legal rate, and the principal of  
179 such refunding obligations in the same manner as is provided for the payment of  
180 interest and principal of obligations refunded;

181 (7) To have the management, control, and supervision of all the business  
182 and affairs of the district, and the construction, installation, operation, and  
183 maintenance of district improvements therein; to collect rentals, fees, and other  
184 charges in connection with its services or for the use of any of its facilities;

185 (8) To hire and retain agents, employees, engineers, and attorneys;

186 (9) To receive and accept by bequest, gift, or donation any kind of  
187 property;

188 (10) To adopt and amend bylaws and any other rules and regulations not

189 in conflict with the constitution and laws of this state, necessary for the carrying  
190 on of the business, objects, and affairs of the board and of the district; and

191 (11) To have and exercise all rights and powers necessary or incidental  
192 to or implied from the specific powers granted by this section.

193 9. There is hereby created the "Exhibition Center and Recreational  
194 Facility District Sales Tax Trust Fund", which shall consist of all sales tax  
195 revenue collected pursuant to this section. The director of revenue shall be  
196 custodian of the trust fund, and moneys in the trust fund shall be used solely for  
197 the purposes authorized in this section. Moneys in the trust fund shall be  
198 considered nonstate funds pursuant to section 15, article IV, Constitution of  
199 Missouri. The director of revenue shall invest moneys in the trust fund in the  
200 same manner as other funds are invested. Any interest and moneys earned on  
201 such investments shall be credited to the trust fund. All sales taxes collected by  
202 the director of revenue pursuant to this section on behalf of the district, less one  
203 percent for the cost of collection which shall be deposited in the state's general  
204 revenue fund after payment of premiums for surety bonds as provided in section  
205 32.087, RSMo, shall be deposited in the trust fund. The director of revenue shall  
206 keep accurate records of the amount of moneys in the trust fund which was  
207 collected in the district imposing a sales tax pursuant to this section, and the  
208 records shall be open to the inspection of the officers of each district and the  
209 general public. Not later than the tenth day of each month, the director of  
210 revenue shall distribute all moneys deposited in the trust fund during the  
211 preceding month to the district. The director of revenue may authorize refunds  
212 from the amounts in the trust fund and credited to the district for erroneous  
213 payments and overpayments made, and may redeem dishonored checks and drafts  
214 deposited to the credit of the district.

215 10. The sales tax authorized by this section is in addition to all other  
216 sales taxes allowed by law. Except as modified in this section, all provisions of  
217 sections 32.085 and 32.087, RSMo, apply to the sales tax imposed pursuant to  
218 this section.

219 11. Any sales tax imposed pursuant to this section shall not extend past  
220 the initial term approved by the voters unless an extension of the sales tax is  
221 submitted to and approved by the qualified voters in each county in the manner  
222 provided in this section. Each extension of the sales tax shall be for a period not  
223 to exceed twenty years. The ballot of submission for the extension shall be in  
224 substantially the following form:

225            Shall the ..... (name of district) extend the sales tax of one-fourth of one  
226 percent for a period of ..... (insert number of years) years to fund the acquisition,  
227 construction, maintenance, operation, improvement, and promotion of an  
228 exhibition center and recreational facilities?

229                            ☐ YES                            ☐ NO

230 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
231 are opposed to the question, place an "X" in the box opposite "NO".

232 If a majority of the votes cast favor the extension, then the sales tax shall remain  
233 in effect at the rate and for the time period approved by the voters. If a sales tax  
234 extension is not approved, the district may submit another sales tax proposal as  
235 authorized in this section, but the district shall not submit such a proposal to the  
236 voters sooner than twelve months from the date of the last extension submitted.

237            12. Once the sales tax authorized by this section is abolished or  
238 terminated by any means, all funds remaining in the trust fund shall be used  
239 solely for the purposes approved in the ballot question authorizing the sales  
240 tax. The sales tax shall not be abolished or terminated while the district has any  
241 financing or other obligations outstanding; provided that any new financing, debt,  
242 or other obligation or any restructuring or refinancing of an existing debt or  
243 obligation incurred more than ten years after voter approval of the sales tax  
244 provided in this section or more than ten years after any voter-approved  
245 extension thereof shall not cause the extension of the sales tax provided in this  
246 section or cause the final maturity of any financing or other obligations  
247 outstanding to be extended. Any funds in the trust fund which are not needed  
248 for current expenditures may be invested by the district in the securities  
249 described in subdivisions (1) to (12) of subsection 1 of section 30.270, RSMo, or  
250 repurchase agreements secured by such securities. If the district abolishes the  
251 sales tax, the district shall notify the director of revenue of the action at least  
252 ninety days before the effective date of the repeal, and the director of revenue  
253 may order retention in the trust fund, for a period of one year, of two percent of  
254 the amount collected after receipt of such notice to cover possible refunds or  
255 overpayment of the sales tax and to redeem dishonored checks and drafts  
256 deposited to the credit of such accounts. After one year has elapsed after the  
257 effective date of abolition of the sales tax in the district, the director of revenue  
258 shall remit the balance in the account to the district and close the account of the  
259 district. The director of revenue shall notify the district of each instance of any  
260 amount refunded or any check redeemed from receipts due the district.

261           13. In the event that the district is dissolved or terminated by any means,  
262 the governing bodies of the counties in the district shall appoint a person to act  
263 as trustee for the district so dissolved or terminated. Before beginning the  
264 discharge of duties, the trustee shall take and subscribe an oath to faithfully  
265 discharge the duties of the office, and shall give bond with sufficient security,  
266 approved by the governing bodies of the counties, to the use of the dissolved or  
267 terminated district, for the faithful discharge of duties. The trustee shall have  
268 and exercise all powers necessary to liquidate the district, and upon satisfaction  
269 of all remaining obligations of the district, shall pay over to the county treasurer  
270 of each county in the district and take receipt for all remaining moneys in  
271 amounts based on the ratio the levy of each county bears to the total levy for the  
272 district in the previous three years or since the establishment of the district,  
273 whichever time period is shorter. Upon payment to the county treasurers, the  
274 trustee shall deliver to the clerk of the governing body of any county in the  
275 district all books, papers, records, and deeds belonging to the dissolved district.

68.025. 1. Every local and regional port authority, approved as a political  
2 subdivision of the state, shall have the following powers to:

3           (1) Confer with any similar body created under laws of this or any other  
4 state for the purpose of adopting a comprehensive plan for the future  
5 development and improvement of its port districts;

6           (2) Consider and adopt detailed and comprehensive plans for future  
7 development and improvement of its port districts and to coordinate such plans  
8 with regional and state programs;

9           (3) **Establish a port improvement district in accordance with this**  
10 **chapter;**

11           (4) **Carry out any of the projects enumerated in subdivision (16)**  
12 **of section 68.205;**

13           (5) **Within the boundaries of any established port improvement**  
14 **district, to levy either a sales and use tax or a real property tax, or**  
15 **both, for the purposes of paying any part of the cost of a project**  
16 **benefiting property in a port improvement district;**

17           (6) **Pledge both revenues generated by any port improvement**  
18 **district and any other port authority revenue source to the repayment**  
19 **of any outstanding obligations;**

20           (7) Either jointly with a similar body, or separately, recommend to the  
21 proper departments of the government of the United States, or any state or

22 subdivision thereof, or to any other body, the carrying out of any public  
23 improvement for the benefit of its port districts;

24       [(4)] **(8)** Provide for membership in any official, industrial, commercial,  
25 or trade association, or any other organization concerned with such purposes, for  
26 receptions of officials or others as may contribute to the advancement of its port  
27 districts and any industrial development therein, and for such other public  
28 relations activities as will promote the same, and such activities shall be  
29 considered a public purpose;

30       [(5)] **(9)** Represent its port districts before all federal, state and local  
31 agencies;

32       [(6)] **(10)** Cooperate with other public agencies and with industry,  
33 business, and labor in port district improvement matters;

34       [(7)] **(11)** Enter into any agreement with any other states, agencies,  
35 authorities, commissions, municipalities, persons, corporations, or the United  
36 States, to effect any of the provisions contained in this chapter;

37       [(8)] **(12)** Approve the construction of all wharves, piers, bulkheads,  
38 jetties, or other structures;

39       [(9)] **(13)** Prevent or remove, or cause to be removed, obstructions in  
40 harbor areas, including the removal of wrecks, wharves, piers, bulkheads,  
41 derelicts, jetties or other structures endangering the health and general welfare  
42 of the port districts; in case of the sinking of a facility from any cause, such  
43 facility or vessel shall be removed from the harbor at the expense of its owner or  
44 agent so that it shall not obstruct the harbor;

45       [(10)] **(14)** Recommend the relocation, change, or removal of dock lines  
46 and shore or harbor lines;

47       [(11)] **(15)** Acquire, own, construct, redevelop, lease, maintain, and  
48 conduct land reclamation and resource recovery [with respect to unimproved  
49 land], **including the removal of sand, rock, or gravel**, residential  
50 developments, commercial developments, mixed-use developments, recreational  
51 facilities, industrial parks, industrial facilities, and terminals, terminal facilities,  
52 warehouses and any other type port facility;

53       [(12)] **(16)** Acquire, own, lease, sell or otherwise dispose of interest in  
54 and to real property and improvements situate thereon and in personal property  
55 necessary to fulfill the purposes of the port authority;

56       [(13)] **(17)** Acquire rights-of-way and property of any kind or nature  
57 within its port districts necessary for its purposes. Every port authority shall

58 have the right and power to acquire the same by purchase, negotiation, or by  
59 condemnation, and should it elect to exercise the right of eminent domain,  
60 condemnation proceedings shall be maintained by and in the name of the port  
61 authority, and it may proceed in the manner provided by the laws of this state for  
62 any county or municipality. The power of eminent domain shall not apply to  
63 property actively being used in relation to or in conjunction with river trade or  
64 commerce, unless such use is by a port authority pursuant to a lease in which  
65 event the power of eminent domain shall apply;

66       ~~[(14)]~~ **(18)** Contract and be contracted with, and to sue and be sued;

67       ~~[(15)]~~ **(19)** Accept gifts, grants, loans or contributions from the United  
68 States of America, the state of Missouri, political subdivisions, municipalities,  
69 foundations, other public or private agencies, individual, partnership or  
70 corporations;

71       ~~[(16)]~~ **(20)** Employ such managerial, engineering, legal, technical,  
72 clerical, accounting, advertising, stenographic, and other assistance as it may  
73 deem advisable. The port authority may also contract with independent  
74 contractors for any of the foregoing assistance;

75       ~~[(17)]~~ **(21)** Improve navigable and nonnavigable areas as regulated by  
76 federal statute;

77       ~~[(18)]~~ **(22)** Disburse funds for its lawful activities and fix salaries and  
78 wages of its employees; and

79       ~~[(19)]~~ **(23)** Adopt, alter or repeal its own bylaws, rules and regulations  
80 governing the manner in which its business may be transacted; however, said  
81 bylaws, rules and regulations shall not exceed the powers granted to the port  
82 authority by this chapter.

83       2. In implementing its powers, the port authority shall have the power to  
84 enter into agreements with private operators or public entities for the joint  
85 development, redevelopment, and reclamation of property within a port district  
86 or for other uses to fulfill the purposes of the port authority.

68.035. 1. The state may make grants to a state port fund, as  
2 appropriated by the general assembly, to be allocated by the department of  
3 transportation to local port authorities or regional port coordinating  
4 agencies. These grants, administered on a nonmatching basis, could be used for  
5 managerial, engineering, legal, research, promotion, planning and any other  
6 expenses.

7       2. In addition the state may make capital improvement matching grants

8 contributing eighty percent of the funds and local port authorities contributing  
9 twenty percent of the funds for specific [projects] **undertakings** of port  
10 development such as land acquisitions, construction, terminal facility  
11 development, **port improvement projects**, and other related port  
12 facilities. **Notwithstanding the foregoing, any matching grants awarded**  
13 **by the Missouri highways and transportation commission under the**  
14 **Port Capital Improvement Program shall be transportation related.**

15 3. The grants provided herein may be used as the local share in applying  
16 for other grant programs.

68.040. 1. Every local and regional port authority, approved as a political  
2 subdivision of the state, may from time to time issue its negotiable revenue bonds  
3 or notes in such principal amounts as, in its opinion, shall be necessary to provide  
4 sufficient funds for achieving its purposes, including the construction of port  
5 facilities **and the financing of port improvement projects**; establish  
6 reserves to secure such bonds and notes; and make other expenditures, incident  
7 and necessary to carry out its purposes and powers.

8 2. This state shall not be liable on any notes or bonds of any port  
9 authority. Any such notes or bonds shall not be a debt of the state and shall  
10 contain on the faces thereof a statement to such effect.

11 3. No commissioner of any port authority or any authorized person  
12 executing port authority notes or bonds shall be liable personally on said notes  
13 or bonds or shall be subject to any personal liability or accountability by reason  
14 of the issuance thereof.

15 4. The notes and bonds of every port authority are securities in which all  
16 public officers and bodies of this state and all political subdivisions and  
17 municipalities, all insurance companies and associations, and other persons  
18 carrying on an insurance business, all banks, trust companies, saving  
19 associations, savings and loan associations, credit unions, investment companies,  
20 all administrators, guardians, executors, trustees, and other fiduciaries, and all  
21 other persons whatsoever, who now or may hereafter, be authorized to invest in  
22 notes and bonds or other obligations of this state, may properly and legally invest  
23 funds, including capital, in their control or belonging to them.

24 5. No port authority shall be required to pay any taxes or any  
25 assessments whatsoever to this state or to any political subdivisions, municipality  
26 or other governmental agency of this state. The notes and bonds of every port  
27 authority and the income therefrom shall, at all times, be exempt from any taxes

28 and any assessments, except for death and gift taxes and taxes on transfers.

29           6. Every port authority shall have the powers and be governed by the  
30 procedures now or hereafter conferred upon or applicable to the environmental  
31 improvement authority, chapter 260, RSMo, relating to the manner of issuance  
32 of revenue bonds and notes, and the port authority shall exercise all such powers  
33 and adhere to all such procedures insofar as they are consistent with the  
34 necessary and proper undertaking of its purposes.

**68.057. Any expenditure made by a port authority, as defined in  
2 section 68.205, that is over twenty-five thousand dollars, including  
3 professional service contracts, shall be competitively bid.**

68.070. [If, at any time] **Provided a local or regional port authority  
2 has no outstanding obligations**, the legislative body or county commission of  
3 a city or county, in which a local port authority is situated, votes, by majority, to  
4 dissolve said port authority, the local port authority shall be dissolved effective  
5 the date of approval of the dissolution by the highways and transportation  
6 commission of the state. If, at any time, all of the legislative bodies or county  
7 commissions of members of a regional port authority vote, by majority, to dissolve  
8 the regional port authority, it shall be dissolved effective the date of the approval  
9 of dissolution by the highways and transportation commission of the state. In the  
10 event of dissolution of a local or regional port authority, all funds and other  
11 assets shall be distributed among the cities and counties, who were members, on  
12 a pro rata basis.

**68.200. Sections 68.200 to 68.260 shall be known and may be cited  
2 as the "Port Improvement District Act."**

**68.205. As used in sections 68.200 to 68.260, unless the context  
2 clearly requires otherwise, the following terms shall mean:**

3           (1) "Act", the port improvement district act, sections 68.200 to  
4 68.260;

5           (2) "Approval", for purposes of elections pursuant to this act, a  
6 simple majority of those qualified voters casting votes in any election;

7           (3) "Board", the board of port authority commissioners for the  
8 particular port authority that desires to establish or has established a  
9 district;

10           (4) "Director of revenue", the director of the department of  
11 revenue of the state of Missouri;

12           (5) "District" or "port improvement district", an area designated



13 by the port authority which is located within its port district  
14 boundaries at the time of establishment;

15 (6) "Disposal of solid waste or sewage", the entire process of  
16 storage, collection, transportation, processing, and disposal of solid  
17 wastes or sewage;

18 (7) "Election authority", the election authority having  
19 jurisdiction over the area in which the boundaries of the district are  
20 located under chapter 115, RSMo;

21 (8) "Energy conservation", the reduction of energy consumption;

22 (9) "Energy efficiency", the increased productivity or  
23 effectiveness of the use of energy resources, the reduction of energy  
24 consumption, or the use of renewable energy sources;

25 (10) "Obligations", revenue bonds and notes issued by a port  
26 authority and any obligations for the repayment of any money obtained  
27 by a port authority from any public or private source along with any  
28 associated financing costs, including, but not limited to, the costs of  
29 issuance, capitalized interest, and debt service;

30 (11) "Owner", the individual or individuals or entity or entities  
31 who own a fee interest in real property that is located within the  
32 boundaries of a district based upon the recorded real estate records of  
33 the county recorder, or the city recorder of deeds if the district is  
34 located in a city not within a county, as of the thirtieth day prior to any  
35 action;

36 (12) "Petition", a petition to establish a port improvement district  
37 within the port district boundaries or a petition to make a substantial  
38 change to an existing district;

39 (13) "Pollution", the existence of any noxious substance in the air  
40 or waters or on the lands of the state in sufficient quantity and of such  
41 amounts, characteristics, and duration as to injure or harm the public  
42 health or welfare or animal life or property;

43 (14) "Port authority", a political subdivision established pursuant  
44 to this chapter;

45 (15) "Port district boundaries", the boundaries of any port  
46 authority on file with the clerk of the county commission, city clerk, or  
47 clerk of the legislative or governing body of the county as applicable,  
48 which became effective upon approval by the highways and  
49 transportation commission of the state of Missouri;

50           (16) "Project" or "port improvement project", with respect to any  
51 property within a port improvement district, or benefiting property  
52 within a port improvement district:

53           (a) Providing for, or contracting for the provision of,  
54 environmental cleanup, including the disposal of solid waste, services  
55 to brownfields, or other polluted real property;

56           (b) Providing for, or contracting for the provision of, energy  
57 conservation or increased energy efficiency within any building,  
58 structure, or facility;

59           (c) Providing for, or contracting for the provision of, wetland  
60 creation, preservation, or relocation;

61           (d) The construction of any building, structure, or facility  
62 determined by the port authority as essential in developing energy  
63 resources, preventing, reducing, or eliminating pollution, or providing  
64 water facilities or the disposal of solid waste;

65           (e) Modifications to, or the relocation of, any existing building,  
66 structure, or facility that has been acquired or constructed, or which  
67 is to be acquired or constructed for the purpose of developing energy  
68 resources, preventing, reducing, or eliminating pollution, or providing  
69 water facilities or the disposal of solid waste;

70           (f) The acquisition of real property determined by the port  
71 authority to be significant in, or in the furtherance of, the history,  
72 architecture, archeology, or culture of the United States, the state of  
73 Missouri, or its political subdivisions;

74           (g) The operation, maintenance, repair, rehabilitation, or  
75 reconstruction of any existing public or private building, structure, or  
76 facility determined by the port authority to be significant in, or in the  
77 furtherance of, the history, architecture, archeology, or culture of the  
78 United States, the state of Missouri, or its political subdivisions;

79           (h) The construction of any new building, structure, or facility  
80 that is determined by the port authority to be significant in, or in the  
81 furtherance of, the history, architecture, archeology, or culture of the  
82 United States, the state of Missouri, or its political subdivisions;

83           (17) "Qualified project costs", include any and all reasonable  
84 costs incurred or estimated to be incurred by a port authority, or a  
85 person or entity authorized by a port authority, in furtherance of a port  
86 improvement project, which costs may include, but are not limited to:

- 87           (a) Costs of studies, plans, surveys, and specifications;
- 88           (b) Professional service costs, including, but not limited to,  
89 architectural, engineering, legal, research, marketing, financial,  
90 planning, consulting, and special services, including professional  
91 service costs necessary or incident to determining the feasibility or  
92 practicability of any project and carrying out the same;
- 93           (c) Administrative fees and costs of a port authority in carrying  
94 out any of the purposes of this act;
- 95           (d) Property assembly costs, including, but not limited to,  
96 acquisition of land and other property and improvements, real or  
97 personal, or rights or interests therein, demolition of buildings and  
98 structures, and the clearing or grading of land, machinery, and  
99 equipment relating to any project, including the cost of demolishing or  
100 removing any existing structures;
- 101           (e) Costs of operating, rehabilitating, reconstructing,  
102 maintaining, and repairing existing buildings, structures, or fixtures;
- 103           (f) Costs of constructing new buildings, structures, or fixtures;
- 104           (g) Costs of constructing, operating, rehabilitating,  
105 reconstructing, maintaining, and repairing public works or  
106 improvements;
- 107           (h) Financing costs, including, but not limited to, all necessary  
108 and incidental expenses related to the port authority's issuance of  
109 obligations, which may include capitalized interest on any such  
110 obligations and reasonable reserves related to any such obligations;
- 111           (i) All or a portion of the port authority's capital costs resulting  
112 from a port improvement project necessarily incurred or to be incurred  
113 in furtherance of a port improvement project, to the extent the port  
114 authority accepts and approves such costs; and
- 115           (j) Relocation costs, to the extent that a port authority  
116 determines that relocation costs shall be paid, or are required to be  
117 paid, by federal or state law;
- 118           (18) "Qualified voters", for the purposes of an election for the  
119 approval of a real property tax or a sales and use tax:
- 120           (a) Registered voters residing within the district; or
- 121           (b) If no registered voters reside within the district, the owners  
122 of one or more parcels of real property within the district, which would  
123 be subject to such real property taxes or sales and use taxes, as

124 applicable, based upon the recorded real estate records of the county  
125 recorder, or the city recorder of deeds if the district is located in a city  
126 not within a county, as of the thirtieth day prior to the date of the  
127 applicable election;

128 (19) "Registered voters", persons who reside within the district  
129 and who are qualified and registered to vote pursuant to chapter 115  
130 as determined by the election authority as of the thirtieth day prior to  
131 the date of the applicable election;

132 (20) "Respondent", the Missouri highways and transportation  
133 commission, each property owner within the proposed district, the  
134 municipality or municipalities within which the proposed district is  
135 located, the county or counties within which the proposed district is  
136 located, and any other political subdivision within the boundaries of  
137 the proposed port improvement district, except the petitioning port  
138 authority;

139 (21) "Revenues", all rents, revenues from any levied real property  
140 tax and sales and use tax, charges and other income received by a port  
141 authority in connection with any project, including any gift, grant,  
142 loan, or appropriation received by the port authority with respect  
143 thereto;

144 (22) "Substantial changes", with respect to an established port  
145 improvement district, the addition or removal of real property to or  
146 from the port improvement district and any changes to the approved  
147 district funding mechanism; and

148 (23) "Water facilities", any facilities for the furnishing and  
149 treatment of water for industrial, commercial, agricultural, or  
150 community purposes including, but not limited to, wells, reservoirs,  
151 dams, pumping stations, water lines, sewer lines, treatment plants,  
152 stabilization ponds, storm sewers, storm water detention and retention  
153 facilities, and related equipment and machinery.

68.210. 1. A port authority may establish one or more port  
2 improvement districts within its port district boundaries for the  
3 purpose of funding qualified project costs associated with an approved  
4 port improvement project. In order to form a district or to make  
5 substantial changes to an existing district, the board shall:

6 (1) Draft a petition in accordance with subsection 2 of this  
7 section;

8           (2) Hold a public hearing in accordance with section 68.215;

9           (3) Subsequent to the public hearing, approve by resolution the  
10 draft petition containing any approved changes and amendments  
11 deemed necessary or desirable by a majority of the board members;

12           (4) File the approved draft petition in the circuit court of the  
13 county where the port improvement district is located, requesting the  
14 creation of a port improvement district in accordance with sections  
15 68.200 to 68.260; and

16           (5) Within thirty days of the circuit court's certification of the  
17 petition, and establishment of the district, file a copy of the board's  
18 resolution approving the petition, the certified petition, and the circuit  
19 court judgment certifying the petition and establishing the district with  
20 the Missouri highways and transportation commission.

21           2. A petition is proper for consideration and approval by the  
22 board and the circuit court if, at the time of such approval, it has been  
23 signed by property owners collectively owning more than sixty percent  
24 per capita of all owners of real property within the boundaries of the  
25 proposed district and contains the following information:

26           (1) The legal description of the proposed district, including a  
27 map illustrating the legal boundaries. The proposed district shall be  
28 contiguous and may contain all or any portion of one or more  
29 municipalities and counties. Property separated only by public streets,  
30 easements or rights-of-way, or connected by a single public street,  
31 easement, or right-of-way shall be considered contiguous;

32           (2) A district name designation which shall be set out in the  
33 following format:

34           (a) The name of the Missouri county or municipality in which the  
35 port district boundaries are filed;

36           (b) The words "port improvement district"; and

37           (c) The district designation number, beginning at 1 for the first  
38 district formed by that specific port authority, and progressing  
39 consecutively upward, irrespective of the year established;

40           (3) A description of the proposed project or projects for which  
41 the district is being formed, and the estimated qualified project costs  
42 of such projects;

43           (4) The maximum rate or rates and duration of any proposed real  
44 property tax or sales and use tax, or both, as applicable, needed to fund

45 the project;

46 (5) The estimated revenues projected to be generated by any  
47 such tax or taxes;

48 (6) The name and address of each respondent;

49 (7) A statement that the proposed district shall not be an undue  
50 burden on any owner of property within the district and is not unjust  
51 or unreasonable;

52 (8) A request that the circuit court certify the projects pursuant  
53 to the act, approve the proposed real property tax or sales and use tax,  
54 or both, as applicable, and establish the district.

55 3. Notwithstanding the provisions of sections 68.200 to 68.260 to  
56 the contrary, a port authority located within any county of the first  
57 classification with more than one hundred eighty-four thousand but  
58 fewer than one hundred eighty-eight thousand inhabitants shall not  
59 have the authority to establish any port improvement district within its  
60 port district boundaries.

68.215. 1. Not more than ten days prior to the submission of the  
2 petition to the circuit court, the port authority shall hold or cause to  
3 be held a public hearing on the proposed project or projects, proposed  
4 real property tax or sales and use tax, or both, as applicable, and the  
5 establishment of the proposed district and shall give notice of the  
6 public hearing in the manner provided in subsection 3 of this  
7 section. All reasonable protests, objections, and endorsements shall be  
8 heard at the public hearing.

9 2. The public hearing may be continued to another date without  
10 further notice other than a motion to be entered on the official port  
11 authority meeting minutes fixing the date, time, and place of the  
12 continuance of the public hearing.

13 3. Notice shall be provided by both publication and  
14 mailing. Notice by publication shall be given by publication in a  
15 newspaper of general circulation within the municipality or county in  
16 which the port authority is located at least once not more than fifteen,  
17 but not less than ten, days prior to the date of the public  
18 hearing. Notice by mail shall be given not more than thirty, but not  
19 less than twenty, days prior to the date of the public hearing by  
20 sending the notice via registered or certified United States mail with  
21 a return receipt attached to the address of record of each owner within

22 the boundaries of the proposed district. The published and mailed  
23 notices shall include the following:

- 24 (1) The date, time, and place of the public hearing;
- 25 (2) A statement that a petition for the establishment of a district  
26 has been drafted for public hearing by the board;
- 27 (3) The boundaries of the proposed district by street location, or  
28 other readily identifiable means if no street location exists, and a map  
29 illustrating the proposed boundaries;
- 30 (4) A brief description of the projects proposed to be undertaken,  
31 the estimated cost thereof, and the proposed method of financing such  
32 costs by a real property tax or sales and use tax, or both, as applicable;
- 33 (5) A statement that a copy of the petition is available for review  
34 at the office of the port authority during regular business hours;
- 35 (6) The address of the port authority's office; and
- 36 (7) A statement that all interested persons shall be given an  
37 opportunity to be heard at the public hearing.

68.220. 1. Within thirty days after the petition is filed, the circuit  
2 court clerk shall serve a copy of the petition on the respondents who  
3 shall have thirty days after receipt of service to file an answer stating  
4 agreement with or opposition to the creation of the district. If any  
5 respondent files its answer opposing the creation of the district, it shall  
6 recite legal reasons why the petition is defective, why the proposed  
7 district is illegal or unconstitutional, or why the proposed method for  
8 funding the district is illegal or unconstitutional. The respondent shall  
9 ask the court for a declaratory judgment respecting these issues. The  
10 answer of each respondent shall be served on each petitioner and every  
11 other respondent named in the petition. Any resident or taxpayer  
12 within the proposed district not qualifying as a respondent may join in  
13 or file a petition supporting or answer opposing the creation of the  
14 district and seeking a declaratory judgment respecting these same  
15 issues within thirty days after the date notice is last published by the  
16 circuit clerk pursuant to section 68.225.

17 2. The court shall hear the case without a jury. If the court shall  
18 thereafter determine the petition is defective or the proposed district  
19 is illegal or unconstitutional, or shall be an undue burden on any owner  
20 of property within the district or is unjust and unreasonable, it shall  
21 enter its declaratory judgment to that effect and shall refuse to make

22 the certifications requested in the pleadings. If the court determines  
 23 that any proposed funding method is illegal or unconstitutional, it shall  
 24 enter its judgment striking that funding method in whole or in part. If  
 25 the court determines the petition is not legally defective and the  
 26 proposed district and method of funding are neither illegal nor  
 27 unconstitutional, the court shall enter its judgment to that effect. The  
 28 court shall then certify the single question regarding the proposed real  
 29 property tax or sales and use tax, or both, as applicable, needed to fund  
 30 the project for voter approval. If no objections to the petition are  
 31 timely filed, the court may make such certifications based upon the  
 32 pleadings before it without any hearing.

33 3. Any party having filed an answer or petition may appeal the  
 34 circuit court's order or declaratory judgment in the same manner  
 35 provided for other appeals.

68.225. The circuit court clerk in whose office the petition was  
 2 filed shall give notice to the public by causing one or more newspapers  
 3 of general circulation serving the counties or portions thereof  
 4 contained in the proposed district to publish once a week for four  
 5 consecutive weeks a notice substantially in the following form:

6 NOTICE OF PETITION TO CREATE A PORT IMPROVEMENT

7 DISTRICT

8 Notice is hereby given to all persons residing or owning property in  
 9 ..... (here specifically describe the proposed  
 10 district boundaries), within the state of Missouri, that a petition has  
 11 been filed asking that a port improvement district by the name of  
 12 "..... Port District No. ...." be formed for the purpose of  
 13 developing the following projects: (here summarize the proposed  
 14 project or projects). A copy of this petition is on file and available at  
 15 the office of the clerk of the circuit court of ..... County,  
 16 located at ....., Missouri. You are notified to join in  
 17 or file your own petition supporting or answer opposing the creation  
 18 of the port improvement district and requesting a declaratory  
 19 judgment, as required by law, no later than the ..... day of  
 20 ....., 20..... . You may show cause, if any, why such petition is  
 21 defective or proposed port improvement district or its funding method,  
 22 as set forth in the petition, is illegal or unconstitutional and should not  
 23 be approved as directed by this court.



24 .....

25 Clerk of the Circuit Court of ..... County

68.230. 1. Upon the port authority's own initiative, and after  
2 proper notice being provided and a public hearing being conducted in  
3 accordance with subsection 2 of this section, any district may be  
4 terminated by a resolution of the board, provided that there are no  
5 outstanding obligations secured in any way by district revenues  
6 produced from such district. A copy of such resolution shall be filed  
7 with the Missouri highways and transportation commission within  
8 thirty days of its passage.

9 2. The public hearing required by this section shall be held and  
10 notice of such public hearing shall be given in the manner set forth in  
11 section 68.215. The notice shall contain the following information:

12 (1) The date, time, and place of the public hearing;

13 (2) A statement that the port authority proposes a resolution  
14 terminating the district; and

15 (3) A statement that all interested parties will be given an  
16 opportunity to be heard.

17 3. Notwithstanding the requirements of this section, if the port  
18 authority that has formed the district is dissolved in accordance with  
19 this chapter, the district shall automatically be terminated, and any  
20 taxes levied shall simultaneously be repealed, except that this  
21 subsection shall not apply in such instance when a local port authority  
22 is dissolved pursuant to subsection 6 of section 68.060 in order to  
23 consolidate into a regional port authority.

68.235. 1. For the purposes of providing funds to pay all, or any  
2 portion of, the qualified project costs associated with any approved  
3 project, subsequent to the establishment of a district pursuant to this  
4 act, and subsequent to the circuit court's certification of a question  
5 regarding any proposed real property tax needed to fund a project, a  
6 port authority may levy by resolution a tax upon real property within  
7 the boundaries of the district; provided however, no such resolution  
8 shall be final nor shall it take effect until the qualified voters approve,  
9 by mail-in ballot election conducted in accordance with section 68.255,  
10 the circuit court's certified question regarding such proposed real  
11 property tax. If a majority of the votes cast by the qualified voters  
12 voting on the proposed real property tax are in favor of the tax, then

13 the resolution shall become effective. If a majority of the votes cast by  
14 the qualified voters voting are opposed to the real property tax, then  
15 the resolution seeking to levy the real property tax shall be deemed to  
16 be null and void on the date on which the election may no longer be  
17 challenged pursuant to section 68.255. The port authority may levy a  
18 real property tax rate lower than the tax rate ceiling approved by the  
19 qualified voters pursuant to subsection 1 of this section and may, by  
20 resolution, increase that lowered tax rate to a level not exceeding the  
21 tax rate ceiling without approval of the qualified voters.

22 2. The ballot shall be substantially in the following form:

23 Shall the ..... (insert name of district)  
24 impose a real property tax upon (all real property) within the district  
25 at a rate of not more than ..... (insert amount) dollars per  
26 hundred dollars assessed valuation for a period of ..... (insert  
27 number) years from the date on which such tax is first imposed for the  
28 purpose of providing revenue for ..... (insert general  
29 description of project or projects) in the district?

30 ☐ YES ☐ NO

31 If you are in favor of the question, place an "X" in the box opposite  
32 "YES". If you are opposed to the question, place an "X" in the box  
33 opposite "NO".

34 3. A port authority may repeal or amend by resolution any real  
35 property tax imposed pursuant to this section before the expiration  
36 date of such real property tax unless the repeal or amendment of such  
37 real property tax will impair the port authority's ability to repay any  
38 obligations the port authority has incurred to pay any part of the cost  
39 of a port improvement project.

68.240. 1. The county collector of each county in which the  
2 district is located, or the collector for the city in which the district is  
3 located if the district is located in a city not within a county, shall  
4 collect the real property tax made upon all real property within that  
5 county and district, in the same manner as other real property taxes  
6 are collected.

7 2. Every county or municipal collector and treasurer having  
8 collected or received district real property taxes shall, on or before the  
9 fifteenth day of each month and after deducting the reasonable and

10 actual cost of such collection but not to exceed one percent of the total  
11 amount collected, remit to the port authority the amount collected or  
12 received by the port authority prior to the first day of such  
13 month. Upon receipt of such money, the port authority shall execute  
14 a receipt therefor, which shall be forwarded or delivered to the county  
15 collector or city treasurer who collected such money. The port  
16 authority shall deposit such sums which are designated for a specific  
17 project into a special trust fund to be expended solely for such purpose,  
18 or to the port authority treasury if such sums are not designated. The  
19 county or municipal collector or treasurer, and port authority shall  
20 make final settlement of the port authority account and costs owing,  
21 not less than once each year, if necessary.

22 3. Upon the expiration of any real property tax adopted pursuant  
23 to this section which is designated for a specific project, all funds  
24 remaining in the special trust fund shall continue to be used solely for  
25 the specific purpose designated in the ballot adopted by the qualified  
26 voters. Any funds in such special trust fund which are not needed for  
27 current expenditures may be invested by the port authority pursuant  
28 to applicable laws relating to the investment of other port authority  
29 funds and the port authority may use such funds for other approved  
30 port improvement projects.

68.245. 1. For the purposes of providing funds to pay all, or any  
2 portion of, the qualified project costs associated with any approved  
3 project, subsequent to the establishment of a district pursuant to this  
4 act, and subsequent to the circuit court's certification of a question  
5 regarding any proposed sales and use tax needed to fund a project, a  
6 port authority may levy by resolution a district wide sales and use tax  
7 on all retail sales made in such district which are subject to taxation  
8 pursuant to sections 144.010 to 144.525, except sales of motor vehicles,  
9 trailers, boats or outboard motors, and sales to or from public  
10 utilities. Any sales and use tax imposed pursuant to this section may  
11 be imposed in increments of one-eighth of one percent, up to a  
12 maximum of one percent; except that, no resolution adopted pursuant  
13 to this section shall be final nor shall it take effect until the qualified  
14 voters approve, by mail-in ballot election conducted in accordance with  
15 section 68.250, the circuit court's certified question regarding such  
16 proposed sales and use tax. If a majority of the votes cast by the

17 qualified voters on the proposed sales and use tax are in favor of the  
18 sales and use tax, then the resolution shall become effective. If a  
19 majority of the votes cast by the qualified voters are opposed to the  
20 sales and use tax, then the resolution seeking to levy the sales and use  
21 tax shall be deemed null and void on the date on which the election  
22 may no longer be challenged pursuant to section 68.255.

23 2. The ballot shall be substantially in the following form:

24 Shall the ..... (insert name of district)  
25 impose a district wide sales and use tax at the maximum rate of  
26 ..... (insert amount) for a period of ..... (insert number) years  
27 from the date on which such tax is first imposed for the purpose of  
28 providing revenue for ..... (insert general  
29 description of project or projects)?

30 ☐ YES ☐ NO

31 If you are in favor of the question, place an "X" in the box opposite  
32 "YES". If you are opposed to the question, place an "X" in the box  
33 opposite "NO".

34 3. Within ten days after the qualified voters have approved the  
35 imposition of the sales and use tax, the port authority shall, in  
36 accordance with section 32.087, notify the director of revenue. The  
37 sales and use tax authorized by this section shall become effective on  
38 the first day of the second calendar quarter after the director of  
39 revenue receives notice of the adoption of such sales and use tax.

40 4. The director of revenue shall collect any sales and use tax  
41 pursuant to section 32.087.

42 5. In each district in which a sales and use tax is imposed  
43 pursuant to this section, every retailer shall add such additional tax  
44 imposed by the port authority to such retailer's sale price, and when so  
45 added such tax shall constitute a part of the purchase price, shall be a  
46 debt of the purchaser to the retailer until paid and shall be recoverable  
47 at law in the same manner as the purchase price.

48 6. The penalties provided in sections 144.010 to 144.525 shall  
49 apply to violations of this section.

50 7. All revenue received by the port authority from a sales and  
51 use tax imposed pursuant to this section which is designated for a  
52 specific project shall be deposited into a special trust fund to be

53 expended solely for such purpose, or to the port authority's treasury if  
54 such sums are not designated. Upon the expiration of any sales and use  
55 tax adopted pursuant to this section, all funds remaining in the special  
56 trust fund shall continue to be used solely for the specific purpose  
57 designated in the ballot adopted by the qualified voters. Any funds in  
58 such special trust fund which are not needed for current expenditures  
59 may be invested by the port authority pursuant to applicable laws  
60 relating to the investment of other port authority funds and the port  
61 authority may use such funds for other approved port improvement  
62 projects.

63 8. A port authority may repeal by resolution any sales and use  
64 tax imposed pursuant to this section before the expiration date of such  
65 sales and use tax unless the repeal of such sales and use tax will impair  
66 the port authority's ability to repay, or unless the sales and use tax in  
67 any way secure any outstanding obligations the port authority has  
68 incurred to pay any part of the qualified project costs of any approved  
69 port improvement project.

68.250. 1. Notwithstanding the provisions of chapter 115 except  
2 the provisions of section 115.125, when applicable, an election for any  
3 proposed real property tax or proposed sales and use tax, or both,  
4 within a district pursuant to this act shall be conducted in accordance  
5 with the provisions of this section.

6 2. After the board has passed a resolution approving the levy of  
7 a real property tax or a sales and use tax, or both, the board shall  
8 provide written notice of such resolution, along with the circuit court's  
9 certified question regarding the real property tax or the sales and use  
10 tax, or both, as applicable, to the election authority. The board shall  
11 be entitled to repeal or amend such resolution provided that written  
12 notice of such repeal or amendment is delivered to the election  
13 authority prior to the date that the election authority mails the ballots  
14 to the qualified voters.

15 3. Upon receipt of written notice of a port authority's resolution,  
16 along with the circuit court's certified question, for the levy of a real  
17 property tax or a sales and use tax, or both, the election authority shall:

18 (1) Specify a date upon which the election shall occur, which  
19 date shall be a Tuesday and shall be, unless otherwise approved by the  
20 board, and election authority and applicable circuit court pursuant to

21 section 115.125, not earlier than the tenth Tuesday, and not later than  
22 the fifteenth Tuesday, after the date the board passes the resolution  
23 and shall not be on the same day as an election conducted pursuant to  
24 the provisions of chapter 115;

25 (2) Publish notice of the election in a newspaper of general  
26 circulation within the municipality two times. The first publication  
27 date shall be not more than forty-five, but not less than thirty-five, days  
28 prior to the date of the election and the second publication date shall  
29 be not more than twenty, and not less than ten, days prior to the date  
30 of the election. The published notice shall include, but not be limited  
31 to, the following information:

32 (a) The name and general boundaries of the district;

33 (b) The type of tax proposed (real property tax or sales and use  
34 tax or both), its rate or rates, and its purpose or purposes;

35 (c) The date the ballots for the election shall be mailed to  
36 qualified voters;

37 (d) The date of the election;

38 (e) The applicable definition of qualified voters;

39 (f) A statement that persons residing in the district shall register  
40 to vote with the election authority on or before the thirtieth day prior  
41 to the date of the election in order to be a qualified voter for purposes  
42 of the election;

43 (g) A statement that the ballot shall be returned to the election  
44 authority's office in person, or by depositing the ballot in the United  
45 States mail addressed to the election authority's office and postmarked,  
46 not later than the date of the election; and

47 (h) A statement that any qualified voter that did not receive a  
48 ballot in the mail or lost the ballot received in the mail may pick up a  
49 mail-in ballot at the election authority's office, specifying the dates and  
50 time such ballot will be available and the location of the election  
51 authority's office;

52 (3) The election authority shall mail the ballot, a notice  
53 containing substantially the same information as the published notice  
54 and a return addressed envelope directed to the election authority's  
55 office with a sworn affidavit on the reverse side of such envelope for  
56 the qualified voter's signature, to each qualified voter not more than  
57 fifteen days and not less than ten days prior to the date of the

58 election. For purposes of mailing ballots to real property owners, only  
59 one ballot shall be mailed per capita at the address shown on the  
60 official, or recorded, real estate records of the county recorder, or the  
61 city recorder of deeds if the district is located in a city not within a  
62 county, as of the thirtieth day prior to the date of the election. Such  
63 affidavit shall be in substantially the following form:

64 **FOR REGISTERED VOTERS:**

65 I hereby declare under penalties of perjury that I reside in the  
66 ..... Port Improvement District No. .... (insert  
67 name of district) and I am a registered voter and qualified to vote in  
68 this election.

69 .....

70 **Qualified Voter's Signature**

71 .....

72 **Printed Name of Qualified Voter**

73 **FOR REAL PROPERTY OWNERS:**

74 I hereby declare under penalty of perjury that I am the owner of  
75 real property in the ..... Port Improvement District No.  
76 ..... (insert name of district) and qualified to vote in this election,  
77 or authorized to affix my signature on behalf of the owner (named  
78 below) of real property in the ..... Port Improvement  
79 District No. .... (insert name of district) which is qualified to vote  
80 in this election.

81 .....

82 **Signature**

83 .....

84 **Print Name of Real Property Owner**

85 **If Signer is Different from Owner:**

86 **Name of Signer:** .....

87 **State Basis of Legal Authority to Sign:** .....

88 All persons or entities having a fee ownership in the property shall sign  
89 the ballot. Additional signature pages may be affixed to this ballot to  
90 accommodate all required signatures.

91 4. Each qualified voter shall have one vote. Each voted ballot  
92 shall be signed with the authorized signature.

93 5. Mail-in ballots shall be returned to the election authority's  
94 office in person, or by depositing the ballot in the United States mail

95 addressed to the election authority's office and postmarked no later  
96 than the date of the election. The election authority shall transmit all  
97 voted ballots to a team of judges of not less than four. The judges shall  
98 be selected by the election authority from lists it has compiled. Upon  
99 receipt of the voted ballots, the judges shall verify the authenticity of  
100 the ballots, canvass the votes, and certify the results. Certification by  
101 the election judges shall be final and shall be immediately transmitted  
102 to the election authority. Any qualified voter who voted in such  
103 election may contest the result in the same manner as provided in  
104 chapter 115.

105 6. The results of the election shall be entered upon the records  
106 of the election authority and two certified copies of the election results  
107 shall be filed with the port authority and entered upon the records of  
108 the port authority.

109 7. The port authority shall reimburse the election authority for  
110 the costs it incurs to conduct an election under this section.

111 8. Notwithstanding anything to the contrary, nothing in this act  
112 shall prevent a port authority from proposing both a real property tax  
113 levy question and a sales and use tax levy question to the district's  
114 qualified voters in the same election.

68.255. No lawsuit to set aside a district established or a tax  
2 levied under this act, or to otherwise question the validity of the  
3 proceedings related thereto, shall be brought after the expiration of  
4 ninety days from the effective date of the circuit court judgment  
5 establishing such district in question or the effective date of the  
6 resolution levying such tax in question.

68.260. 1. The provisions of this section shall only apply to a port  
2 authority that has formed a district.

3 2. In addition to any other report required of a port authority,  
4 within one hundred twenty days following the last day of the port  
5 authority's fiscal year, the board shall submit a report to the clerk of  
6 either the municipality or county which formed the port authority  
7 pursuant to section 68.010, and to the Missouri department of  
8 transportation stating the services provided, revenues collected and  
9 expenditures made by the district during such fiscal year, and copies  
10 of written resolutions approved by the board during the fiscal  
11 year. The municipal clerk or county clerk, as applicable, shall retain



12 **this report as part of the official records of the municipality or county**  
13 **and shall also cause this report to be spread upon the records of the**  
14 **governing body.**

15 **3. In addition to the report required pursuant to subsection 2 of**  
16 **this section, upon the approval by the qualified voters of a real**  
17 **property tax or sales and use tax, or both, in accordance with the act,**  
18 **each authority shall annually submit a report to the auditor of the state**  
19 **of Missouri in accordance with section 105.145.**

70.220. 1. Any municipality or political subdivision of this state, as  
2 herein defined, may contract and cooperate with any other municipality or  
3 political subdivision, or with an elective or appointive official thereof, or with a  
4 duly authorized agency of the United States, or of this state, or with other states  
5 or their municipalities or political subdivisions, or with any private person, firm,  
6 association or corporation, for the planning, development, construction,  
7 acquisition or operation of any public improvement or facility, or for a common  
8 service; provided, that the subject and purposes of any such contract or  
9 cooperative action made and entered into by such municipality or political  
10 subdivision shall be within the scope of the powers of such municipality or  
11 political subdivision.

12 **2. Any municipality or political subdivision of this state may contract with**  
13 **one or more adjacent municipalities or political subdivisions to share the tax**  
14 **revenues of such cooperating entities that are generated from real property and**  
15 **the improvements constructed thereon, if such real property is located within the**  
16 **boundaries of either or both municipalities or subdivisions and within three**  
17 **thousand feet of a common border of the contracting municipalities or political**  
18 **subdivisions. The purpose of such contract shall be within the scope of powers**  
19 **of each municipality or political subdivision. Municipalities or political**  
20 **subdivisions separated only by a public street, easement, or right-of-way shall be**  
21 **considered to share a common border for purposes of this subsection.**

22 **3. Any home rule city with more than seventy-three thousand but**  
23 **fewer than seventy-five thousand inhabitants may contract with any**  
24 **county of the first classification with more than eighty-five thousand**  
25 **nine hundred but fewer than eighty-six thousand inhabitants to share**  
26 **tax revenues for the purpose of promoting tourism and the**  
27 **construction, maintenance, and improvement of convention center and**  
28 **recreational facilities. In the event an agreement for the distribution**

29 of tax revenues is entered into between a county of the first  
30 classification with more than eighty-five thousand nine hundred but  
31 fewer than eighty-six thousand inhabitants and a home rule city with  
32 more than seventy-three thousand but fewer than seventy-five thousand  
33 inhabitants, then all revenue received from such taxes shall be  
34 distributed in accordance with the terms of said agreement. For  
35 purposes of this subsection, the term "tax revenues" shall include tax  
36 revenues generated from the imposition of a transient guest tax  
37 imposed under the provisions of section 67.1361.

38 4. If any contract or cooperative action entered into under this section is  
39 between a municipality or political subdivision and an elective or appointive  
40 official of another municipality or political subdivision, such contract or  
41 cooperative action shall be approved by the governing body of the unit of  
42 government in which such elective or appointive official resides.

43 [4.] 5. In the event an agreement for the distribution of tax revenues is  
44 entered into between a county of the first classification without a charter form of  
45 government and a constitutional charter city with a population of more than one  
46 hundred forty thousand that is located in said county prior to a vote to authorize  
47 the imposition of such tax, then all revenue received from such tax shall be  
48 distributed in accordance with said agreement for so long as the tax remains in  
49 effect or until the agreement is modified by mutual agreement of the parties.

77.305. The city council may submit any question to a vote as an  
2 advisory referendum to be included on the ballot for an election to be  
3 conducted on a date authorized under section 115.123. Such an  
4 advisory referendum, upon receiving a majority of votes in such city,  
5 shall only be used by the city council as a measure of public preference  
6 and shall not have the force and effect of law. Such questions shall  
7 only be submitted in the same manner that questions are otherwise  
8 submitted to a vote under chapter 115.

94.271. 1. The governing body of any city of the fourth  
2 classification with more than twenty-four thousand eight hundred but  
3 fewer than twenty-five thousand inhabitants may impose a tax on the  
4 charges for all sleeping rooms paid by the transient guests of hotels or  
5 motels situated in the city or a portion thereof, which shall not be more  
6 than five percent per occupied room per night, except that such tax  
7 shall not become effective unless the governing body of the city submits  
8 to the voters of the city at a state general or primary election a

9    **proposal to authorize the governing body of the city to impose a tax**  
10 **under this section. The tax authorized in this section shall be in**  
11 **addition to the charge for the sleeping room and all other taxes**  
12 **imposed by law, and the proceeds of such tax shall be used by the city**  
13 **for the promotion of tourism. Such tax shall be stated separately from**  
14 **all other charges and taxes.**

15        **2. The ballot of submission for the tax authorized in this section**  
16 **shall be in substantially the following form:**

17        **Shall ..... (insert the name of the city) impose a tax**  
18 **on the charges for all sleeping rooms paid by the transient guests of**  
19 **hotels and motels situated in ..... (name of city) at a**  
20 **rate of ..... (insert rate of percent) percent for the purpose of promoting**  
21 **tourism?**

22                                ☐ **YES**                                ☐ **NO**

23 **If a majority of the votes cast on the question by the qualified voters**  
24 **voting thereon are in favor of the question, then the tax shall become**  
25 **effective on the first day of the second calendar quarter following the**  
26 **calendar quarter in which the election was held. If a majority of the**  
27 **votes cast on the question by the qualified voters voting thereon are**  
28 **opposed to the question, then the tax authorized by this section shall**  
29 **not become effective unless and until the question is resubmitted under**  
30 **this section to the qualified voters of the city and such question is**  
31 **approved by a majority of the qualified voters of the city voting on the**  
32 **question.**

33        **3. As used in this section, "transient guests" means a person or**  
34 **persons who occupy a room or rooms in a hotel or motel for thirty-one**  
35 **days or less during any calendar quarter.**

94.840. 1. The governing body of any city of the fourth  
2 classification with more than thirty thousand three hundred but fewer  
3 than thirty thousand seven hundred inhabitants may impose a tax on  
4 the charges for all sleeping rooms paid by the transient guests of hotels  
5 or motels situated in the city or a portion thereof, which shall not be  
6 more than five percent per occupied room per night, except that such  
7 tax shall not become effective unless the governing body of the city  
8 submits to the voters of the city at a state general, primary, or special  
9 election a proposal to authorize the governing body of the city to

10 **impose a tax under this section. The tax authorized in this section**  
11 **shall be in addition to the charge for the sleeping room and all other**  
12 **taxes imposed by law, and the proceeds of such tax shall be used by the**  
13 **city for the promotion, operation, and development of tourism and**  
14 **convention facilities. Such tax shall be stated separately from all other**  
15 **charges and taxes.**

16 **2. The ballot of submission for the tax authorized in this section**  
17 **shall be in substantially the following form:**

18 **Shall ..... (insert the name of the city) impose a**  
19 **tax on the charges for all sleeping rooms paid by the transient guests**  
20 **of hotels and motels situated in ..... (name of city) at**  
21 **a rate of ..... (insert rate of percent) percent for the purpose of the**  
22 **promotion, operation, and development of tourism and convention**  
23 **facilities?**

24 ☐ **YES** ☐ **NO**

25 **If a majority of the votes cast on the question by the qualified voters**  
26 **voting thereon are in favor of the question, then the tax shall become**  
27 **effective on the first day of the second calendar quarter following the**  
28 **calendar quarter in which the election was held. If a majority of the**  
29 **votes cast on the question by the qualified voters voting thereon are**  
30 **opposed to the question, then the tax authorized by this section shall**  
31 **not become effective unless and until the question is resubmitted under**  
32 **this section to the qualified voters of the city and such question is**  
33 **approved by a majority of the qualified voters of the city voting on the**  
34 **question.**

35 **3. As used in this section, "transient guests" means a person or**  
36 **persons who occupy a room or rooms in a hotel or motel for thirty-one**  
37 **days or less during any calendar quarter.**

94.902. 1. The governing body of any city of the third classification with  
2 more than twenty-six thousand three hundred but less than twenty-six thousand  
3 seven hundred inhabitants, or any city of the fourth classification with more than  
4 thirty thousand three hundred but fewer than thirty thousand seven hundred  
5 inhabitants, **or any city of the fourth classification with more than**  
6 **twenty-four thousand eight hundred but fewer than twenty-five**  
7 **thousand inhabitants,** may impose, by order or ordinance, a sales tax on all  
8 retail sales made in the city which are subject to taxation under chapter 144,

9 RSMo. The tax authorized in this section may be imposed in an amount of up to  
10 one-half of one percent, and shall be imposed solely for the purpose of improving  
11 the public safety for such city, including but not limited to expenditures on  
12 equipment, city employee salaries and benefits, and facilities for police, fire and  
13 emergency medical providers. The tax authorized in this section shall be in  
14 addition to all other sales taxes imposed by law, and shall be stated separately  
15 from all other charges and taxes. The order or ordinance imposing a sales tax  
16 under this section shall not become effective unless the governing body of the city  
17 submits to the voters residing within the city, at a county or state general,  
18 primary, or special election, a proposal to authorize the governing body of the city  
19 to impose a tax under this section.

20 2. The ballot of submission for the tax authorized in this section shall be  
21 in substantially the following form:

22 Shall the city of ..... (city's name) impose a citywide  
23 sales tax at a rate of ..... (insert rate of percent) percent for the purpose of  
24 improving the public safety of the city?

25 ☐ YES ☐ NO

26 If you are in favor of the question, place an "X" in the box opposite "YES". If you  
27 are opposed to the question, place an "X" in the box opposite "NO".

28 If a majority of the votes cast on the proposal by the qualified voters voting  
29 thereon are in favor of the proposal, then the ordinance or order and any  
30 amendments to the order or ordinance shall become effective on the first day of  
31 the second calendar quarter after the director of revenue receives notice of the  
32 adoption of the sales tax. If a majority of the votes cast on the proposal by the  
33 qualified voters voting thereon are opposed to the proposal, then the tax shall not  
34 become effective unless the proposal is resubmitted under this section to the  
35 qualified voters and such proposal is approved by a majority of the qualified  
36 voters voting on the proposal. However, in no event shall a proposal under this  
37 section be submitted to the voters sooner than twelve months from the date of the  
38 last proposal under this section.

39 3. Any sales tax imposed under this section shall be administered,  
40 collected, enforced, and operated as required in section 32.087, RSMo. All sales  
41 taxes collected by the director of the department of revenue under this section on  
42 behalf of any city, less one percent for cost of collection which shall be deposited  
43 in the state's general revenue fund after payment of premiums for surety bonds  
44 as provided in section 32.087, RSMo, shall be deposited in a special trust fund,

45 which is hereby created in the state treasury, to be known as the "City Public  
46 Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed  
47 to be state funds and shall not be commingled with any funds of the state. The  
48 provisions of section 33.080, RSMo, to the contrary notwithstanding, money in  
49 this fund shall not be transferred and placed to the credit of the general revenue  
50 fund. The director shall keep accurate records of the amount of money in the  
51 trust fund and which was collected in each city imposing a sales tax under this  
52 section, and the records shall be open to the inspection of officers of the city and  
53 the public. Not later than the tenth day of each month the director shall  
54 distribute all moneys deposited in the trust fund during the preceding month to  
55 the city which levied the tax. Such funds shall be deposited with the city  
56 treasurer of each such city, and all expenditures of funds arising from the trust  
57 fund shall be by an appropriation act to be enacted by the governing body of each  
58 such city. Expenditures may be made from the fund for any functions authorized  
59 in the ordinance or order adopted by the governing body submitting the tax to the  
60 voters. If the tax is repealed, all funds remaining in the special trust fund shall  
61 continue to be used solely for the designated purposes. Any funds in the special  
62 trust fund which are not needed for current expenditures shall be invested in the  
63 same manner as other funds are invested. Any interest and moneys earned on  
64 such investments shall be credited to the fund.

65 4. The director of the department of revenue may authorize the state  
66 treasurer to make refunds from the amounts in the trust fund and credited to any  
67 city for erroneous payments and overpayments made, and may redeem dishonored  
68 checks and drafts deposited to the credit of such cities. If any city abolishes the  
69 tax, the city shall notify the director of the action at least ninety days before the  
70 effective date of the repeal, and the director may order retention in the trust  
71 fund, for a period of one year, of two percent of the amount collected after receipt  
72 of such notice to cover possible refunds or overpayment of the tax and to redeem  
73 dishonored checks and drafts deposited to the credit of such accounts. After one  
74 year has elapsed after the effective date of abolition of the tax in such city, the  
75 director shall remit the balance in the account to the city and close the account  
76 of that city. The director shall notify each city of each instance of any amount  
77 refunded or any check redeemed from receipts due the city.

78 5. The governing body of any city that has adopted the sales tax  
79 authorized in this section may submit the question of repeal of the tax to the  
80 voters on any date available for elections for the city. The ballot of submission

81 shall be in substantially the following form:

82        Shall ..... (insert the name of the city) repeal the  
83 sales tax imposed at a rate of ..... (insert rate of percent) percent for the  
84 purpose of improving the public safety of the city?

85                                ☐ YES                                ☐ NO

86 If a majority of the votes cast on the proposal are in favor of repeal, that repeal  
87 shall become effective on December thirty-first of the calendar year in which such  
88 repeal was approved. If a majority of the votes cast on the question by the  
89 qualified voters voting thereon are opposed to the repeal, then the sales tax  
90 authorized in this section shall remain effective until the question is resubmitted  
91 under this section to the qualified voters, and the repeal is approved by a  
92 majority of the qualified voters voting on the question.

93        6. Whenever the governing body of any city that has adopted the sales tax  
94 authorized in this section receives a petition, signed by ten percent of the  
95 registered voters of the city voting in the last gubernatorial election, calling for  
96 an election to repeal the sales tax imposed under this section, the governing body  
97 shall submit to the voters of the city a proposal to repeal the tax. If a majority  
98 of the votes cast on the question by the qualified voters voting thereon are in  
99 favor of the repeal, that repeal shall become effective on December thirty-first of  
100 the calendar year in which such repeal was approved. If a majority of the votes  
101 cast on the question by the qualified voters voting thereon are opposed to the  
102 repeal, then the tax shall remain effective until the question is resubmitted under  
103 this section to the qualified voters and the repeal is approved by a majority of the  
104 qualified voters voting on the question.

105        7. Except as modified in this section, all provisions of sections 32.085 and  
106 32.087, RSMo, shall apply to the tax imposed under this section.

**137.1040. 1. In addition to other levies authorized by law, the**  
2 **county commission in counties not adopting an alternative form of**  
3 **government and the proper administrative body in counties adopting**  
4 **an alternative form of government, or the governing body of any city,**  
5 **town, or village, in their discretion may levy an additional tax, not to**  
6 **exceed one quarter of one cent on each one hundred dollars assessed**  
7 **valuation, on all taxable real property located within such city, town,**  
8 **village, or county, all of such tax to be collected and allocated to the**  
9 **city, town, village, or county treasury, where it shall be known and**  
10 **designated as the "Cemetery Maintenance Trust Fund" to be used for**

11 the upkeep and maintenance of cemeteries located within such city,  
12 town, village, or county.

13       2. To the extent necessary to comply with article X, section 22(a)  
14 of the Missouri Constitution, for any city, town, village, or county with  
15 a tax levy at or above the limitations provided under article X, section  
16 11(b), no ordinance adopted under this section shall become effective  
17 unless the county commission or proper administrative body of the  
18 county, or governing body of the city, town, or village submits to the  
19 voters of the city, town, village, or county at a state general, primary,  
20 or special election a proposal to authorize the imposition of a tax under  
21 this section. The tax authorized under this section shall be levied and  
22 collected in the same manner as other real property taxes are levied  
23 and collected within the city, town, village, or county. Such tax shall  
24 be in addition to all other taxes imposed on real property, and shall be  
25 stated separately from all other charges and taxes. Such tax shall not  
26 become effective unless the county commission or proper  
27 administrative body of the county or governing body of the city, town,  
28 or village, by order or ordinance, submits to the voters of the county a  
29 proposal to authorize the city, town, village, or county to impose a tax  
30 under this section on any day available for such city, town, village, or  
31 county to hold elections or at a special election called for that purpose.

32       3. The ballot of submission for the tax authorized in this section  
33 shall be in substantially the following form:

34       Shall ..... (insert the name of the city, town, village, or county)  
35 impose a tax on all real property situated in ..... (name of the city,  
36 town, village, or county) at a rate of ..... (insert rate not to exceed one  
37 quarter of one cent per one hundred dollars assessed valuation) for the  
38 sole purpose of providing funds for the maintenance, upkeep, and  
39 preservation of city, town, village, or county cemeteries?

40                           ☐ YES                           ☐ NO

41 If a majority of the votes cast on the question by the qualified voters  
42 voting thereon are in favor of the question, then the tax shall become  
43 effective on the first day of the second calendar quarter immediately  
44 following notification to the city, town, village, or county collector. If  
45 a majority of the votes cast on the question by the qualified voters  
46 voting thereon are opposed to the question, then the tax shall not



47 become effective unless and until the question is resubmitted under  
48 this section to the qualified voters and such question is approved by a  
49 majority of the qualified voters voting on the question.

50       4. The tax imposed under this section shall be known as the  
51 "Cemetery Maintenance Tax". Each city, town, village, or county  
52 imposing a tax under this section shall establish separate trust funds  
53 to be known as the "Cemetery Maintenance Trust Fund". The city, town,  
54 village, or county treasurer shall deposit the revenue derived from the  
55 tax imposed under this section for cemetery purposes in the city, town,  
56 village, or county cemetery maintenance trust fund. The proceeds of  
57 such tax shall be appropriated by the county commission or  
58 appropriate administrative body, or the governing body of the city,  
59 town, or village exclusively for the maintenance, upkeep, and  
60 preservation of cemeteries located within the jurisdiction of such  
61 commission or body.

62       5. All applicable provisions in this chapter relating to property  
63 tax shall apply to the collection of any tax imposed under this section.

138.431. 1. To hear and decide appeals pursuant to section 138.430, the  
2 commission shall appoint one or more hearing officers. The hearing officers shall  
3 be subject to supervision by the commission. No person shall participate on  
4 behalf of the commission in any case in which such person is an interested party.

5       2. The commission may assign such appeals as it deems fit to a hearing  
6 officer for disposition.

7       (1) The assignment shall be deemed made when the scheduling  
8 order is first issued by the commission and signed by the hearing  
9 officer assigned, unless another hearing officer is assigned to the case  
10 for disposition by other language in said order.

11       (2) A change of hearing officer, or a reservation of the appeal for  
12 disposition as described in subsection 3 of this section, shall be ordered  
13 by the commission in any appeal upon the timely filing of a written  
14 application by a party to disqualify the hearing officer assigned. The  
15 application shall be filed within thirty days from the assignment of any  
16 appeal to a hearing officer and need not allege or prove any cause for  
17 such change and need not be verified. No more than one change of  
18 hearing officer shall be allowed for each party in any appeal.

19       3. The commission may, in its discretion, reserve such appeals as it deems  
20 fit to be heard and decided by the full commission, a quorum thereof, or any

21 commissioner, subject to the provisions of section 138.240, and, in such case, the  
22 decision shall be final, subject to judicial review in the manner provided in  
23 subsection 4 of section 138.470.

24 [3.] 4. The manner in which appeals shall be presented and the conduct  
25 of hearings shall be made in accordance with rules prescribed by the commission  
26 for determining the rights of the parties; provided that, the commission, with the  
27 consent of all the parties, may refer an appeal to mediation. The commission  
28 shall promulgate regulations for mediation pursuant to this section. No  
29 regulation or portion of a regulation promulgated pursuant to the authority of  
30 this section shall become effective unless it has been promulgated pursuant to the  
31 provisions of chapter 536, RSMo. There shall be no presumption that the  
32 assessor's valuation is correct. A full and complete record shall be kept of all  
33 proceedings. All testimony at any hearing shall be recorded but need not be  
34 transcribed unless the matter is further appealed.

35 [4.] 5. Unless an appeal is voluntarily dismissed, a hearing officer, after  
36 affording the parties reasonable opportunity for fair hearing, shall issue a  
37 decision and order affirming, modifying, or reversing the determination of the  
38 board of equalization, and correcting any assessment which is unlawful, unfair,  
39 improper, arbitrary, or capricious. The commission may, prior to the decision  
40 being rendered, transfer to another hearing officer the proceedings on an appeal  
41 determination before a hearing officer. The complainant, respondent-assessor, or  
42 other party shall be duly notified of a hearing officer's decision and order,  
43 together with findings of fact and conclusions of law. Appeals from decisions of  
44 hearing officers shall be made pursuant to section 138.432.

45 [5.] 6. All decisions issued pursuant to this section or section 138.432 by  
46 the commission or any of its duly assigned hearing officers shall be issued no  
47 later than sixty days after the hearing on the matter to be decided is held or the  
48 date on which the last party involved in such matter files his or her brief,  
49 whichever event later occurs.

139.031. 1. Any taxpayer may protest all or any part of any current taxes  
2 assessed against the taxpayer, except taxes collected by the director of revenue  
3 of Missouri. Any such taxpayer desiring to pay any current taxes under protest  
4 **or while paying taxes based upon a disputed assessment** shall, at the time  
5 of paying such taxes, **make full payment of the current tax bill before the**  
6 **delinquency date and** file with the collector a written statement setting forth  
7 the grounds on which the protest is based. The statement shall include the true

8 value in money claimed by the taxpayer if disputed. **An appeal before the**  
9 **state tax commission shall not be dismissed on the grounds that a**  
10 **taxpayer failed to file a written statement when paying taxes based**  
11 **upon a disputed assessment.**

12 2. [For all tax years beginning on or after January 1, 2009, any taxpayer  
13 desiring to protest any current taxes shall make full payment of the current tax  
14 bill and file with the collector a written statement setting forth the grounds on  
15 which the protest is based.

16 3.] Upon receiving payment of current taxes under protest pursuant to  
17 subsection 1 of this section or upon receiving from the state tax commission or the  
18 circuit court notice of an appeal from the state tax commission or the circuit court  
19 pursuant to section 138.430, RSMo, **along with full payment of the current**  
20 **tax bill before the delinquency date,** the collector shall disburse to the  
21 proper official all portions of taxes not protested or not disputed by the taxpayer  
22 and shall impound in a separate fund all portions of such taxes which are  
23 protested or in dispute. Every taxpayer protesting the payment of current taxes  
24 under subsection 1 [or 2] of this section shall, within ninety days after filing his  
25 protest, commence an action against the collector by filing a petition for the  
26 recovery of the amount protested in the circuit court of the county in which the  
27 collector maintains his office. If any taxpayer so protesting his taxes under  
28 subsection 1 [or 2] of this section shall fail to commence an action in the circuit  
29 court for the recovery of the taxes protested within the time prescribed in this  
30 subsection, such protest shall become null and void and of no effect, and the  
31 collector shall then disburse to the proper official the taxes impounded, and any  
32 interest earned thereon, as provided above in this subsection.

33 [4.] 3. No action against the collector shall be commenced by any  
34 taxpayer who has, effective for the current tax year, filed with the state tax  
35 commission or the circuit court a timely and proper appeal of the assessment of  
36 the taxpayer's property. The portion of taxes in dispute from an appeal of an  
37 assessment shall be impounded in a separate fund and the commission in its  
38 decision and order issued pursuant to chapter 138, RSMo, or the circuit court in  
39 its judgment may order all or any part of such taxes refunded to the taxpayer, or  
40 may authorize the collector to release and disburse all or any part of such taxes.

41 [5.] 4. Trial of the action for recovery of taxes protested under subsection  
42 1 [or 2] of this section in the circuit court shall be in the manner prescribed for  
43 nonjury civil proceedings, and, after determination of the issues, the court shall

44 make such orders as may be just and equitable to refund to the taxpayer all or  
45 any part of the current taxes paid under protest, together with any interest  
46 earned thereon, or to authorize the collector to release and disburse all or any  
47 part of the impounded taxes, and any interest earned thereon, to the appropriate  
48 officials of the taxing authorities. Either party to the proceedings may appeal the  
49 determination of the circuit court.

50       **[6.] 5.** All the county collectors of taxes, and the collector of taxes in any  
51 city not within a county, shall, upon written application of a taxpayer, refund or  
52 credit against the taxpayer's tax liability in the following taxable year and  
53 subsequent consecutive taxable years until the taxpayer has received credit in full  
54 for any real or personal property tax mistakenly or erroneously levied against the  
55 taxpayer and collected in whole or in part by the collector. Such application shall  
56 be filed within three years after the tax is mistakenly or erroneously paid. The  
57 governing body, or other appropriate body or official of the county or city not  
58 within a county, shall make available to the collector funds necessary to make  
59 refunds under this subsection by issuing warrants upon the fund to which the  
60 mistaken or erroneous payment has been credited, or otherwise.

61       **[7.] 6.** No taxpayer shall receive any interest on any money paid in by the  
62 taxpayer erroneously.

63       **[8.] 7.** All protested taxes impounded under protest under subsection 1  
64 [or 2] of this section and all disputed taxes impounded under notice as required  
65 by section 138.430, RSMo, shall be invested by the collector in the same manner  
66 as assets specified in section 30.260, RSMo, for investment of state moneys. A  
67 taxpayer who is entitled to a refund of protested or disputed taxes shall also  
68 receive the interest earned on the investment thereof. If the collector is ordered  
69 to release and disburse all or part of the taxes paid under protest or dispute to  
70 the proper official, such taxes shall be disbursed along with the proportional  
71 amount of interest earned on the investment of the taxes due the particular  
72 taxing authority.

73       **[9.] 8.** Any taxing authority may request to be notified by the  
74 county collector of current taxes paid under protest. Such request  
75 shall be in writing and submitted on or before [March] February first next  
76 following the delinquent date of current taxes paid under protest or disputed,  
77 and the county collector shall [notify any] provide such information on or  
78 before March first of the same year to the requesting taxing authority of  
79 the taxes paid under protest and disputed taxes which would be received by such

80 taxing authority if the funds were not the subject of a protest or dispute. Any  
81 taxing authority may apply to the circuit court of the county or city not within a  
82 county in which a collector has impounded protested or disputed taxes under this  
83 section and, upon a satisfactory showing that such taxing authority would receive  
84 such impounded tax funds if they were not the subject of a protest or dispute and  
85 that such taxing authority has the financial ability and legal capacity to repay  
86 such impounded tax funds in the event a decision ordering a refund to the  
87 taxpayer is subsequently made, the circuit court shall order, pendente lite, the  
88 disbursal of all or any part of such impounded tax funds to such taxing  
89 authority. The circuit court issuing an order under this subsection shall retain  
90 jurisdiction of such matter for further proceedings, if any, to compel restitution  
91 of such tax funds to the taxpayer. In the event that any protested or disputed tax  
92 funds refunded to a taxpayer were disbursed to a taxing authority under this  
93 subsection instead of being held and invested by the collector under subsection  
94 8 of this section, such taxing authority shall pay the taxpayer entitled to the  
95 refund of such protested or disputed taxes the same amount of interest, as  
96 determined by the circuit court having jurisdiction in the matter, such protested  
97 or disputed taxes would have earned if they had been held and invested by the  
98 collector.

99 [10.] 9. No appeal filed from the circuit court's or state tax commission's  
100 determination pertaining to the amount of refund shall stay any order of refund,  
101 but the decision filed by any court of last review modifying that determination  
102 shall be binding on the parties, and the decision rendered shall be complied with  
103 by the party affected by any modification within ninety days of the date of such  
104 decision. No taxpayer shall receive any interest on any additional award of  
105 refund, and the collector shall not receive any interest on any ordered return of  
106 refund in whole or in part.

139.140. **Except as provided in section 52.361,** the personal  
2 delinquent lists allowed to any collector shall be delivered to the collector and  
3 when [his] **the collector's** term of office expires then to [his] **the** successor, who  
4 shall be charged with the full amount thereof, and shall account therefor as for  
5 other moneys collected by [him] **the collector**. When [he] **the collector** makes  
6 [his] **the** next annual settlement [he] **the collector** shall return the lists to the  
7 clerk of the county commission, and in the city of St. Louis the lists and the  
8 uncollected tax bills to the comptroller of the city, and shall be entitled to credit  
9 for the amount [he] **the collector** has been unable to collect. The lists and bills

10 shall be delivered to [his] **the collector's** successor, and so on until the whole  
11 are collected.

139.150. And in making collections on the said personal delinquent lists,  
2 the said collectors, **except collectors in counties of the first or second**  
3 **classifications**, shall give duplicate receipts therefor, one to be delivered to the  
4 person paying the same, and the other to be filed with the clerk of the county  
5 commission, who shall charge the collector therewith.

139.210. 1. Every county collector and [ex officio county collector]  
2 **collector-treasurer, other than the county collector of revenue of each**  
3 **county of the first or second classifications and**, except in the city of St.  
4 Louis, shall, on or before the fifth day of each month, file with the county clerk  
5 a detailed statement, verified by affidavit of all state, county, school, road and  
6 municipal taxes, and of all licenses by [him] **the collector** collected during the  
7 preceding month, and shall, except for tax payments made pursuant to section  
8 139.053, on or before the fifteenth day of the month, pay the same, less [his] **the**  
9 **collector's** commissions, into the county treasuries and to the director of  
10 revenue.

11 2. **The county collector of revenue of each county of the first or**  
12 **second classifications shall, before the fifteenth day of each month, file**  
13 **with the county clerk and auditor a detailed statement, verified by**  
14 **affidavit, of all state, county, school, road, and municipal taxes and of**  
15 **all licenses collected by the collector during the preceding month, and**  
16 **shall, except for tax payments made under section 139.053, on or before**  
17 **the fifteenth day of the month, pay such taxes and licenses, less**  
18 **commissions, into the treasuries of the appropriate taxing entities and**  
19 **to the director of revenue.**

20 3. It shall be the duty of the county clerk, and [he] **the clerk** is hereby  
21 required, to forward immediately a certified copy of such detailed statement to  
22 the director of revenue, who shall keep an account of the state taxes with the  
23 collector.

139.220. Every collector of the revenue having made settlement, according  
2 to law, of county revenue [by him] collected or received **by the collector**, shall  
3 pay the amount found due into the county treasury, and the treasurer shall give  
4 him duplicate receipts therefor, one of which shall be filed in the office of the  
5 clerk of the county commission, who shall grant [him] **the collector** full quietus  
6 under the seal of the commission.

140.050. 1. **Except as provided in section 52.361**, the county clerk  
2 shall file the delinquent lists in [his] **the county clerk's** office and within ten  
3 days thereafter make, under the seal of the commission, the lists into a back tax  
4 book as provided in section 140.060.

5 2. **Except as provided in section 52.361**, when completed, the clerk  
6 shall deliver the book to the collector taking duplicate receipts therefor, one of  
7 which [he] **the clerk** shall file in [his] **the clerk's** office and the other [he] **the**  
8 **clerk** shall file with the director of revenue. The clerk shall charge the collector  
9 with the aggregate amount of taxes, interest, and clerk's fees contained in the  
10 back tax book.

11 3. The collector shall collect such back taxes and may levy upon, seize and  
12 distraint tangible personal property and may sell such property for taxes.

13 4. In the city of St. Louis, the city comptroller or other proper officer shall  
14 return the back tax book together with the uncollected tax bills within thirty days  
15 to the city collector.

16 5. If any county commission or clerk **in counties not having a county**  
17 **auditor** fails to comply with section 140.040, and this section, to the extent that  
18 the collection of taxes cannot be enforced by law, the county commission or clerk,  
19 or their successors in office, shall correct such omissions at once and return the  
20 back tax book to the collector who shall collect such taxes.

140.070. All back taxes, of whatever kind, whether state, county or school,  
2 or of any city or incorporated town, which return delinquent tax lists to the  
3 county collector to collect, appearing due upon delinquent real estates shall be  
4 extended in the back tax book made under this chapter **or chapter 52**. In case  
5 the collector of any city or town has omitted or neglected to return to the county  
6 collector a list of delinquent lands and lots, as required by section 140.670, the  
7 present authorities of the city or town may cause the delinquent list to be  
8 certified, as by that section contemplated, and the delinquent taxes shall be by  
9 the county clerk put upon the back tax book and collected by the collector under  
10 authority of this chapter.

140.080. **Except as provided in section 52.361**, the county clerk and  
2 the county collector shall compare the back tax book with the corrected  
3 delinquent land list made pursuant to sections 140.030 and 140.040 respectively,  
4 and the clerk shall certify on the delinquent land list on file in [his] **the clerk's**  
5 office that the list has been properly entered in the back tax book and shall  
6 attach a certificate at the end of the back tax book that it contains a true copy of

7 the delinquent land list on file in [his] **the collector's** office.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which  
2 taxes or neighborhood improvement district special assessments are delinquent  
3 and unpaid are subject to sale to discharge the lien for the delinquent and unpaid  
4 taxes or unpaid special assessments as provided for in this chapter on the fourth  
5 Monday in August of each year.

6 2. No real property, lots, mineral rights, or royalty interests shall be sold  
7 for state, county or city taxes or special assessments without judicial proceedings,  
8 unless the notice of sale contains the names of all record owners thereof, or the  
9 names of all owners appearing on the land tax book and all other information  
10 required by law. Delinquent taxes or unpaid special assessments, penalty,  
11 interest and costs due thereon may be paid to the county collector at any time  
12 before the property is sold therefor. **The collector shall send notices to the**  
13 **publicly recorded owner of record before any delinquent and unpaid**  
14 **taxes or unpaid special assessments as specified in this section subject**  
15 **to sale are published. The first notice shall be by first class mail. A**  
16 **second notice shall be sent by certified mail only if the assessed**  
17 **valuation of the property is greater than one thousand dollars. If the**  
18 **assessed valuation of the property is not greater than one thousand**  
19 **dollars, only the first notice shall be required. If any second notice**  
20 **sent by certified mail under this section is returned to the collector**  
21 **unsigned, then notice shall be sent before the sale by first class mail to**  
22 **both the owner of record and the occupant of the real property. The**  
23 **postage for the mailing of the notices shall be paid out of the county**  
24 **treasury, and such costs shall be added to the costs of conducting the**  
25 **sale, and the county treasury shall be reimbursed to the extent that**  
26 **such postage costs are recovered at the sale. The failure of the**  
27 **taxpayer or the publicly recorded owner to receive the notice provided**  
28 **for in this section shall not relieve the taxpayer or publicly recorded**  
29 **owner of any tax liability imposed by law.**

30 3. The entry in the back tax book by the county clerk of the delinquent  
31 lands, lots, mineral rights, and royalty interests constitutes a levy upon the  
32 delinquent lands, lots, mineral rights, and royalty interests for the purpose of  
33 enforcing the lien of delinquent and unpaid taxes or unpaid special assessments  
34 as provided in section 67.469, RSMo, together with penalty, interest and costs.

140.160. 1. No proceedings for the sale of land and lots for delinquent



2 taxes pursuant to this chapter or unpaid special assessments as provided in  
3 section 67.469, RSMo, relating to the collection of delinquent and back taxes and  
4 unpaid special assessments and providing for foreclosure sale and redemption of  
5 land and lots therefor, shall be valid unless initial proceedings therefor shall be  
6 commenced within three years after delinquency of such taxes and unpaid special  
7 assessments, and any sale held pursuant to initial proceedings commenced within  
8 such period of three years shall be deemed to have been in compliance with the  
9 provisions of said law insofar as the time at which such sales are to be had is  
10 specified therein; provided further, that in suits or actions to collect delinquent  
11 drainage and/or levee assessments on real estate such suits or actions shall be  
12 commenced within three years after delinquency, otherwise no suit or action  
13 therefor shall be commenced, had or maintained, except that the three-year  
14 limitation described in this subsection shall not be applicable if any written  
15 instrument conveys any real estate having a tax-exempt status, if such  
16 instrument causes such real estate to again become taxable real property and if  
17 such instrument has not been recorded in the office of the recorder in the county  
18 in which the real estate has been situated. Such three-year limitation shall only  
19 be applicable once the recording of the title has occurred.

20       2. [In order to enable county and city collectors to be able to collect  
21 delinquent and back taxes and unpaid special assessments,] The county auditor  
22 in all counties having a county auditor shall annually audit [and list all  
23 delinquent and back taxes and unpaid special assessments] **collections,**  
24 **deposits, and supporting reports of the collector** and provide a copy of such  
25 audit [and list] to the county collector and to the governing body of the county.  
26 A copy of the audit [and list] may be provided to [city collectors] **all applicable**  
27 **taxing entities** within the county at the discretion of the county collector.

140.170. 1. Except for lands described in subsection 7 of this section, the  
2 county collector shall cause a copy of the list of delinquent lands and lots to be  
3 printed in some newspaper of general circulation published in the county, for  
4 three consecutive weeks, one insertion weekly, before the sale, the last insertion  
5 to be at least fifteen days prior to the fourth Monday in August.

6       2. In addition to the names of all record owners or the names of all owners  
7 appearing on the land tax book it is only necessary in the printed and published  
8 list to state in the aggregate the amount of taxes, penalty, interest and cost due  
9 thereon, each year separately stated.

10       3. To the list shall be attached and in like manner printed and published

11 a notice of said lands and lots stating that said land and lots will be sold at  
12 public auction to discharge the taxes, penalty, interest, and costs due thereon at  
13 the time of sale in or adjacent to the courthouse of such county, on the fourth  
14 Monday in August next thereafter, commencing at ten o'clock of said day and  
15 continuing from day to day thereafter until all are offered.

16 4. The county collector, on or before the day of sale, shall insert at the foot  
17 of the list on his record a copy of the notice and certify on his record immediately  
18 following the notice the name of the newspaper of the county in which the notice  
19 was printed and published and the dates of insertions thereof in the newspaper.

20 5. The expense of such printing shall be paid out of the county treasury  
21 and shall not exceed the rate provided for in chapter 493, RSMo, relating to legal  
22 publications, notices and advertisements, and the cost of printing at the rate paid  
23 by the county shall be taxed as part of the costs of the sale of any land or lot  
24 contained in the list.

25 6. The county collector shall cause the affidavit of the printer, editor or  
26 publisher of the newspaper in which the list of delinquent lands and notice of sale  
27 was published, as provided by section 493.060, RSMo, with the list and notice  
28 attached, to be recorded in the office of the recorder of deeds of the county, and  
29 the recorder shall not charge or receive any fees for recording the same.

30 7. The county collector may have a separate list of such lands, without  
31 legal descriptions or the names of the record owners, printed in a newspaper of  
32 general circulation published in such county for three consecutive weeks before  
33 the sale of such lands for a parcel or lot of land that:

34 (1) Has an assessed value of [five hundred] **one thousand** dollars or less  
35 and has been advertised previously; or

36 (2) Is a lot in a development of twenty or more lots and such lot has an  
37 assessed value of [five hundred] **one thousand** dollars or less. The notice shall  
38 state that legal descriptions and the names of the record owners of such lands  
39 shall be posted at any county courthouse within the county and the office of the  
40 county collector.

41 8. **If, in the opinion of the county collector, an adequate legal**  
42 **description of the delinquent land and lots cannot be obtained through**  
43 **researching the documents available through the recorder of deeds, the**  
44 **collector may commission a professional land surveyor to prepare an**  
45 **adequate legal description of the delinquent land and lots in**  
46 **question. The costs of any commissioned land survey deemed necessary**

47 **by the county collector shall be taxed as part of the costs of the sale of**  
48 **any land or lots contained in the list prepared under this section.**

140.190. 1. On the day mentioned in the notice, the county collector shall  
2 commence the sale of such lands, and shall continue the same from day to day  
3 until each parcel assessed or belonging to each person assessed shall be sold as  
4 will pay the taxes, interest and charges thereon, or chargeable to such person in  
5 said county.

6 2. The person offering at said sale to pay the required sum for a tract  
7 shall be considered the purchaser of such land; provided, no sale shall be made  
8 to any person who is currently delinquent on any tax payments on any property,  
9 other than a delinquency on the property being offered for sale, and who does not  
10 sign an affidavit stating such at the time of sale. Failure to sign such affidavit  
11 as well as signing a false affidavit may invalidate such sale. No bid shall be  
12 received from any person not a resident of the state of Missouri [until such  
13 person] **or a foreign corporation or entity all deemed nonresidents. A**  
14 **nonresident** shall file with said collector an agreement in writing consenting to  
15 the jurisdiction of the circuit court of the county in which such sale shall be  
16 made, and also filing with such collector an appointment of some citizen of said  
17 county as agent of said [purchaser] **nonresident**, and consenting that service of  
18 process on such agent shall give such court jurisdiction to try and determine any  
19 suit growing out of or connected with such sale for taxes. **After the delinquent**  
20 **auction sale, any certificate of purchase shall be issued to the**  
21 **agent. After meeting the requirements of section 140.405, the property**  
22 **shall be conveyed to the agent on behalf of the nonresident, and the**  
23 **agent shall thereafter convey the property to the nonresident.**

24 3. All such written consents to jurisdiction and selective appointments  
25 shall be preserved by the county collector and shall be binding upon any person  
26 or corporation claiming under the person consenting to jurisdiction and making  
27 the appointment herein referred to; provided further, that in the event of the  
28 death, disability or refusal to act of the person appointed as agent of said  
29 nonresident [purchaser] the county clerk shall become the appointee as agent of  
30 said nonresident [purchaser].

140.230. 1. When real estate has been sold for taxes or other debt by the  
2 sheriff or collector of any county within the state of Missouri, and the same sells  
3 for a greater amount than the debt or taxes and all costs in the case it shall be  
4 the duty of the sheriff or collector of the county, when such sale has been or may

5 hereafter be made, to make a written statement describing each parcel or tract  
6 of land sold by him for a greater amount than the debt or taxes and all costs in  
7 the case together with the amount of surplus money in each case. The statement  
8 shall be subscribed and sworn to by the sheriff or collector making it before some  
9 officer competent to administer oaths within this state, and then presented to the  
10 county commission of the county where the sale has been or may be made; and  
11 on the approval of the statement by the commission, the sheriff or collector  
12 making the same shall pay the surplus money into the county treasury, take the  
13 receipt in duplicate of the treasurer for the [overplus] **surplus** of money and  
14 retain one of the duplicate receipts himself and file the other with the county  
15 commission, and thereupon the commission shall charge the treasurer with the  
16 amount.

17         2. The treasurer shall place such moneys **in the county treasury to be**  
18 **held for the use and benefit of the person entitled to such moneys or to**  
19 the credit of the school fund of the county, to be held in trust for the term of three  
20 years for the **publicly recorded** owner or owners **of the property sold at the**  
21 **delinquent land tax auction** or their legal representatives. At the end of three  
22 years, if such fund shall not be called for, then it shall become a permanent  
23 school fund of the county.

24         3. County commissions shall compel owners or agents to make satisfactory  
25 proof of their claims before receiving their money; provided, that no county shall  
26 pay interest to the claimant of any such fund.

140.250. 1. Whenever any lands have been or shall hereafter be offered  
2 for sale for delinquent taxes, interest, penalty and costs by the collector of the  
3 proper county for any two successive years and no person shall have bid therefor  
4 a sum equal to the delinquent taxes thereon, interest, penalty and costs provided  
5 by law, then such county collector shall at the next regular tax sale of lands for  
6 delinquent taxes sell same to the highest bidder, **except the highest bid shall**  
7 **not be less than the sum equal to the delinquent taxes, interest,**  
8 **penalties, and costs,** and there shall be a ninety-day period of redemption from  
9 such sales as specified in section 140.405.

10         2. [No] **A** certificate of purchase shall [issue] **be issued** as to such sales,  
11 **[but] and** the purchaser at such sales shall be entitled to the issuance and  
12 delivery of a collector's deed upon completion of title search action as specified in  
13 section 140.405.

14         3. If any lands or lots are not sold at such third offering, then the

15 collector, in his discretion, need not again advertise or offer such lands or lots for  
16 sale more often than once every five years after the third offering of such lands  
17 or lots, and such offering shall toll the operation of any applicable statute of  
18 limitations.

19 4. A purchaser at any sale subsequent to the third offering of any land or  
20 lots, **whether by the collector or a trustee as provided in section 140.260,**  
21 shall be entitled to the immediate issuance and delivery of a collector's deed and  
22 there shall be no period of redemption from such **post-third year** sales;  
23 provided, however, before any purchaser at a sale to which this section is  
24 applicable shall be entitled to a collector's deed it shall be the duty of the  
25 collector to demand, and the purchaser to pay, in addition to his bid, all taxes due  
26 and unpaid on such lands or lots that become due and payable on such lands or  
27 lots subsequent to the date of the taxes included in such advertisement and  
28 sale. **The collector's deed or trustee's deed shall have priority over all**  
29 **other liens or encumbrances on the property sold except for real**  
30 **property taxes or federal liens.**

31 5. In the event the real purchaser at any sale to which this section is  
32 applicable shall be the owner of the lands or lots purchased, or shall be obligated  
33 to pay the taxes for the nonpayment of which such lands or lots were sold, then  
34 no collector's deed shall [issue] **be issued** to such purchaser, or to anyone acting  
35 for or on behalf of such purchaser, without payment to the collector of such  
36 additional amount as will discharge in full all delinquent taxes, penalty, interest  
37 and costs.

140.260. 1. It shall be lawful for the county commission of any county,  
2 and the comptroller, mayor and president of the board of assessors of the city of  
3 St. Louis, to designate and appoint a suitable person or persons with  
4 discretionary authority to bid at all sales to which section 140.250 is applicable,  
5 and to purchase at such sales all lands or lots necessary to protect all taxes due  
6 and owing and prevent their loss to the taxing authorities involved from  
7 inadequate bids.

8 2. Such person or persons so designated are hereby declared as to such  
9 purchases and as titleholders pursuant to collector's deeds issued on such  
10 purchases, to be trustees for the benefit of all funds entitled to participate in the  
11 taxes against all such lands or lots so sold.

12 3. Such person or persons so designated shall not be required to pay the  
13 amount bid on any such purchase but the collector's deed issuing on such

14 purchase shall recite the delinquent taxes for which said lands or lots were sold,  
15 the amount due each respective taxing authority involved, and that the grantee  
16 in such deed or deeds holds title as trustee for the use and benefit of the fund or  
17 funds entitled to the payment of the taxes for which said lands or lots were sold.

18 4. The costs of all collectors' deeds, the recording of same and the  
19 advertisement of such lands or lots shall be paid out of the county treasury in the  
20 respective counties and such fund as may be designated therefor by the  
21 authorities of the city of St. Louis.

22 5. All lands or lots so purchased shall be sold and deeds ordered executed  
23 and delivered by such trustees upon order of the county commission of the  
24 respective counties and the comptroller, mayor and president of the board of  
25 assessors of the city of St. Louis, and the proceeds of such sales shall be applied,  
26 first, to the payment of the costs incurred and advanced, and the balance shall  
27 be distributed pro rata to the funds entitled to receive the taxes on the lands or  
28 lots so disposed of, **as provided in section 140.230.**

29 6. Upon appointment of any such person or persons to act as trustee as  
30 herein designated a certified copy of the order making such appointment shall be  
31 delivered to the collector, and if such authority be revoked a certified copy of the  
32 revoking order shall also be delivered to the collector.

33 7. Compensation to trustees as herein designated shall be payable solely  
34 from proceeds derived from the sale of lands purchased by them as such trustees  
35 and shall be fixed by the authorities herein designated, but not in excess of ten  
36 percent of the price for which any such lands and lots are sold by the trustees;  
37 provided further, that if at any such sale any person bid a sufficient amount to  
38 pay in full all delinquent taxes, penalties, interest and costs, then the trustees  
39 herein designated shall be without authority to further bid on any such land or  
40 lots. **If a third party is a successful bidder and there are excess**  
41 **proceeds, such proceeds shall be distributed as provided in section**  
42 **140.230.**

43 8. If the county commission of any county does not designate and appoint  
44 a suitable person or persons as trustee or trustees, so appointed, or the trustee  
45 or trustees do not accept property after the third offering where no sale occurred  
46 then it shall be at the discretion of the collector to sell such land subsequent to  
47 the third offering of such land and lots at any time and for any amount.

140.290. 1. After payment shall have been made the county collector shall  
2 give the purchaser a certificate in writing, to be designated as a certificate of

3 purchase, which shall carry a numerical number and which shall describe the  
4 land so purchased, each tract or lot separately stated, the total amount of the tax,  
5 with penalty, interest and costs, and the year or years of delinquency for which  
6 said lands or lots were sold, separately stated, and the aggregate of all such  
7 taxes, penalty, interest and costs, and the sum bid on each tract.

8         2. If the purchaser bid for any tract or lot of land a sum in excess of the  
9 delinquent tax, penalty, interest and costs for which said tract or lot of land was  
10 sold, such excess sum shall also be noted in the certificate of purchase, in a  
11 separate column to be provided therefor. Such certificate of purchase shall also  
12 recite the name and address of the owner or reputed owner if known, and if  
13 unknown then the party or parties to whom each tract or lot of land was assessed,  
14 together with the address of such party, if known, and shall also have  
15 incorporated therein the name and address of the purchaser. Such certificate of  
16 purchase shall also contain the true date of the sale and the time when the  
17 purchaser will be entitled to a deed for said land, if not redeemed as in this  
18 chapter provided, and the rate of interest that such certificate of purchase shall  
19 bear, which rate of interest shall not exceed the sum of ten percent per  
20 annum. Such certificate shall be authenticated by the county collector, who shall  
21 record the same in a permanent record book in his office before delivery to the  
22 purchaser.

23         3. Such certificate shall be assignable, but no assignment thereof shall be  
24 valid unless endorsed on such certificate and acknowledged before some officer  
25 authorized to take acknowledgment of deeds and an entry of such assignment  
26 entered in the record of said certificate of purchase in the office of the county  
27 collector.

28         4. For each certificate of purchase issued, including the recording of the  
29 same, the county collector shall be entitled to receive and retain a fee of fifty  
30 cents, to be paid by the purchaser and treated as a part of the cost of the sale,  
31 and so noted on the certificate. For noting any assignment of any certificate the  
32 county collector shall be entitled to a fee of twenty-five cents, to be paid by the  
33 person requesting such recital of assignment, and which shall not be treated as  
34 a part of the cost of the sale. **For each certificate of purchase issued, as a**  
35 **part of the cost of the sale, the purchaser shall pay to the collector the**  
36 **fee necessary to record such certificate of purchase in the office of the**  
37 **county recorder. The collector shall record the certificate of purchase**  
38 **before delivering such certificate of purchase to the purchaser.**

39           5. No collector shall be authorized to issue a certificate of purchase to any  
40 nonresident of the state of Missouri [or to enter a recital of any assignment of  
41 such certificate upon his record to a nonresident of the state, until such purchaser  
42 or assignee of such purchaser, as the case may be, shall have complied],  
43 **however, any nonresident as described in subsection 2 of section**  
44 **140.190 may appoint an agent, and such agent shall comply** with the  
45 provisions of section 140.190 pertaining to a nonresident [purchasers].

46           **6. This section shall not apply to any post-third year tax sale,**  
47 **except for nonresidents as provided in subsection 5 of this section.**

          140.310. 1. The purchaser of any tract or lot of land at sale for delinquent  
2 taxes, homesteads excepted, shall at any time after one year from the date of sale  
3 be entitled to the immediate possession of the premises so purchased during the  
4 redemption period provided for in this law, unless sooner redeemed; provided,  
5 however, any owner or occupant of any tract or lot of land purchased may retain  
6 possession of said premises by making a written assignment of, or agreement to  
7 pay, rent certain or estimated to accrue during such redemption period or so  
8 much thereof as shall be sufficient to discharge the bid of the purchaser with  
9 interest thereon as provided in the certificate of purchase.

10           2. The purchaser, his heirs or assigns, may enforce his rights under said  
11 written assignment or agreement in any manner now authorized or hereafter  
12 authorized by law for the collection of delinquent and unpaid rent; provided  
13 further, nothing herein contained shall operate to the prejudice of any owner not  
14 in default and whose interest in the tract or lot of land is not encumbered by the  
15 certificate of purchase, nor shall it prejudice the rights of any occupant of any  
16 tract or lot of land not liable to pay taxes thereon nor such occupant's interest in  
17 any planted, growing or unharvested crop thereon.

18           3. Any additions or improvements made to any tract or lot of land by any  
19 occupant thereof, as tenant or otherwise, and made prior to such tax sale, which  
20 such occupant would be permitted to detach and remove from the land under his  
21 contract of occupancy shall also, to the same extent, be removable against the  
22 purchaser, his heirs or assigns.

23           4. Any rent collected by the purchaser, his heirs or assigns, shall operate  
24 as a payment upon the amount due the holder of such certificate of purchase, and  
25 such amount or amounts, together with the date paid and by whom shall be  
26 endorsed as a credit upon said certificate, and which said sums shall be taken  
27 into consideration in the redemption of such land, as provided for in this chapter.



28           5. Any purchaser, heirs or assigns, in possession within the period of  
29 redemption against whom rights of redemption are exercised shall be protected  
30 in the value of any planted, growing and/or unharvested crop on the lands  
31 redeemed in the same manner as such purchaser, heirs or assigns would be  
32 protected in valuable and lasting improvements made upon said lands after the  
33 period of redemption and referred to in section 140.360.

34           **6. The one-year redemption period shall not apply to third year**  
35 **tax sales, but the ninety-day redemption period as provided in section**  
36 **140.405 shall apply to such sales. There shall be no redemption period**  
37 **for a post-third year tax sale, or any offering thereafter.**

140.340. 1. The owner or occupant of any land or lot sold for taxes, or any  
2 other persons having an interest therein, may redeem the same at any time  
3 during the one year next ensuing, in the following manner: by paying to the  
4 county collector, for the use of the purchaser, his heirs or assigns, the full sum  
5 of the purchase money named in his certificate of purchase and all the cost of the  
6 sale, **including the cost to record the certificate of purchase as required**  
7 **in section 140.290, the fee necessary for the collector to record the**  
8 **release of such certificate of purchase, and the cost of the title search**  
9 **and certified mailings of notification required in sections 140.150 to**  
10 **140.405,** together with interest at the rate specified in such certificate, not to  
11 exceed ten percent annually, except on a sum paid by a purchaser in excess of the  
12 delinquent taxes due plus costs of the sale, no interest shall be owing on the  
13 excess amount, with all subsequent taxes which have been paid thereon by the  
14 purchaser, his heirs or assigns, with interest at the rate of eight percent per  
15 annum on such taxes subsequently paid, and in addition thereto the person  
16 redeeming any land shall pay the costs incident to entry of recital of such  
17 redemption.

18           2. Upon deposit with the county collector of the amount necessary to  
19 redeem as herein provided, it shall be the duty of the county collector to mail to  
20 the purchaser, his heirs or assigns, at the last post office address if known, and  
21 if not known, then to the address of the purchaser as shown in the record of the  
22 certificate of purchase, notice of such deposit for redemption.

23           3. Such notice, given as herein provided, shall stop payment to the  
24 purchaser, his heirs or assigns, of any further interest or penalty.

25           4. In case the party purchasing said land, his heirs or assigns, fails to  
26 take a tax deed for the land so purchased within six months after the expiration

27 of the one year next following the date of sale, no interest shall be charged or  
28 collected from the redemptioner after that time.

140.405. 1. Any person purchasing property at a delinquent land tax  
2 auction shall not acquire the deed to the real estate, as provided for in section  
3 140.420 **or 140.250**, until the person meets [with the following requirement or  
4 until such person makes affidavit that a title search has revealed no publicly  
5 recorded deed of trust, mortgage, lease, lien or claim on the real estate] **the**  
6 **requirements of this section, except that such requirements shall not**  
7 **apply to post-third year sales, which shall be conducted under**  
8 **subsection 4 of section 140.250. The purchaser shall obtain a title**  
9 **search report from a licensed attorney or licensed title company**  
10 **detailing the ownership and encumbrances on the property. Such title**  
11 **search report shall be declared invalid if the effective date is more than**  
12 **one hundred twenty days from the date the purchaser applies for a**  
13 **collector's deed under section 140.420 or 140.250. [At least ninety days**  
14 **prior to the date when a purchaser is authorized to acquire the deed,]**

15 2. The purchaser shall notify **the owner of record and** any person who  
16 holds a publicly recorded **unreleased** deed of trust, mortgage, lease, lien,  
17 **judgment, or any other publicly recorded** claim upon that real estate of [the  
18 latter person's right to redeem such person's publicly recorded security or claim]  
19 **such person's right to redeem the property. Notice shall be sent by both**  
20 **first class mail and certified mail return receipt requested** to [any such  
21 person, including one who was the publicly recorded owner of the property sold  
22 at the delinquent land tax auction previous to such sale, at] such person's last  
23 known available address. [Failure of the purchaser to comply with this provision  
24 shall result in such purchaser's loss of all interest in the real estate.] **If the**  
25 **certified mail return receipt is returned signed, the first class mail**  
26 **notice is not returned, the first class mail notice is refused where noted**  
27 **by the United States Postal Service, or any combination thereof, notice**  
28 **shall be presumed received by the recipient. At the conclusion of the**  
29 **applicable redemption period, the purchaser shall make an affidavit in**  
30 **accordance with subsection 4 of this section. If the owner of record or**  
31 **any other publicly recorded claim on the property intends to transact**  
32 **or transfer ownership or execute any additional liens or encumbrances**  
33 **on the property, such owner shall first redeem such property under**  
34 **section 140.340. The failure to comply with redeeming the property**

35 first before executing any of such actions or agreements on the  
36 property shall require the owner of record or any other publicly  
37 recorded claim on the property to reimburse the purchaser for the total  
38 bid as recorded on the certificate of purchase and all the costs of the  
39 sale required in sections 140.150 to 140.405.

40 3. In the case that both the certified notice return receipt card  
41 is returned unsigned and the first class mail is returned for any reason  
42 except refusal, where the notice is returned undeliverable, then the  
43 purchaser shall attempt additional notice and certify in the purchaser's  
44 affidavit to the collector that such additional notice was attempted and  
45 by what means.

46 4. The purchaser shall notify the county collector by affidavit of  
47 the date that every required notice was sent to the owner of record  
48 and, if applicable, any other publicly recorded claim on the property.  
49 To the affidavit, the purchaser shall attach a copy of a valid title search  
50 report as described in subsection 1 of this section as well as completed  
51 copies of the following for each recipient:

- 52 (1) First class mail;
- 53 (2) Certified mail notice;
- 54 (3) Addressed envelopes as they appeared immediately before  
55 mailing;
- 56 (4) Certified mail receipt as it appeared upon its return; and
- 57 (5) Any returned regular mailed envelopes.

58 As provided in this section, at such time the purchaser notifies the  
59 collector by affidavit that all the ninety days' notice requirements of  
60 this section have been met, the purchaser is authorized to acquire the  
61 deed, provided that a collector's deed shall not be acquired before the  
62 expiration date of the redemption period as provided in section 140.340.

63 5. If any real estate is purchased at a third-offering tax auction and has  
64 a publicly recorded **unreleased** deed of trust, mortgage, lease, lien, **judgment**,  
65 or **any other publicly recorded** claim upon the real estate **under this**  
66 **section**, the purchaser of said property [at a third-offering tax auction shall  
67 notify anyone with a publicly recorded deed of trust, mortgage, lease, lien or claim  
68 upon the real estate pursuant to this section] **shall within forty-five days**  
69 **after the purchase at the sale notify such person of the person's right**  
70 **to redeem the property within ninety days from the postmark date on**  
71 **the notice. Notice shall be sent by both first class mail and certified**

72 **mail return receipt requested to such person's last known available**  
73 **address. [Once] The purchaser [has notified] shall notify** the county collector  
74 by affidavit [that proper notice has been given, anyone with a publicly recorded  
75 deed of trust, mortgage, lease, lien or claim upon the property] **of the date the**  
76 **required notice was sent to the owner of record and, if applicable, any**  
77 **other publicly recorded claim on the property, that such person** shall  
78 have ninety days to redeem said property or be forever barred from redeeming  
79 said property.

80 **6. If the county collector chooses to have the title search done then the**  
81 county collector [must comply with all provisions of this section, and] may charge  
82 the purchaser the cost of the title search before giving the purchaser a deed  
83 pursuant to section 140.420.

84 **7. If the property is redeemed, the person redeeming the**  
85 **property shall pay the costs incurred by the purchaser in providing**  
86 **notice under this section. Recoverable costs on any property sold at a**  
87 **tax sale shall include the title search, postage, and costs for the**  
88 **recording of any certificate of purchase issued and for recording the**  
89 **release of such certificate of purchase and all the costs of the sale**  
90 **required in sections 140.150 to 140.405.**

91 **8. Failure of the purchaser to comply with this section shall**  
92 **result in such purchaser's loss of all interest in the real estate.**

140.420. If no person shall redeem the lands sold for taxes within **the**  
2 **applicable redemption period of** one year from the **date of the sale or**  
3 **within the ninety-day notice as specified in section 140.405 for a third-**  
4 **year tax sale**, at the expiration thereof, and on production of **the** certificate of  
5 purchase, the collector of the county in which the sale of such lands took place  
6 shall execute to the purchaser, his heirs or assigns, in the name of the state, a  
7 conveyance of the real estate so sold, which shall vest in the grantee an absolute  
8 estate in fee simple, subject, however, to all claims thereon for unpaid taxes  
9 except such unpaid taxes existing at time of the purchase of said lands and the  
10 lien for which taxes was inferior to the lien for taxes for which said tract or lot  
11 of land was sold.

165.071. 1. At least once in every month the county collector in all  
2 counties of the first and second classifications and the collector-treasurer in  
3 counties having township organization shall pay over to the treasurer of the  
4 school board of all seven-director districts all moneys received and collected by

5 the **county collector and the** collector-treasurer to which the board is entitled  
6 and take duplicate receipts from the treasurer, one of which the **county**  
7 **collector and the** collector-treasurer shall file with the secretary of the school  
8 board and the other the collector-treasurer shall file in his or her settlement with  
9 the county commission.

10 2. The county collector in counties of the third and fourth classification,  
11 except in counties under township organization, shall pay over to the county  
12 treasurer at least once in every month all moneys received and collected by the  
13 county collector which are due each school district and shall take duplicate  
14 receipts therefor, one of which the county collector shall file in his or her  
15 settlement with the county commission. The county treasurer in such counties  
16 shall pay over to the treasurer of the school board of seven-director districts, at  
17 least once in every month, all moneys so received by the county treasurer to  
18 which the board is entitled. Upon payment the county treasurer shall take  
19 duplicate receipts from the treasurer of the school board, one of which the county  
20 treasurer shall file with the secretary of the school board, and the other [he] **the**  
21 **county treasurer** shall file in his or her settlement with the county commission.

190.056. 1. Each member of an ambulance district board of  
2 directors shall be subject to recall from office by the registered voters  
3 of the election district from which he or she was elected. Proceedings  
4 may be commenced for the recall of any such member by the filing of  
5 a notice of intention to circulate a recall petition under this section.

6 2. Proceedings may not be commenced against any member if, at  
7 the time of commencement, such member:

8 (1) Has not held office during his or her current term for a  
9 period of more than one hundred eighty days; or

10 (2) Has one hundred eighty days or less remaining in his or her  
11 term; or

12 (3) Has had a recall election determined in his or her favor  
13 within the current term of office.

14 3. The notice of intention to circulate a recall petition shall be  
15 served personally, or by certified mail, on the board member sought to  
16 be recalled. A copy thereof shall be filed, along with an affidavit of the  
17 time and manner of service, with the election authority, as defined in  
18 chapter 115. A separate notice shall be filed for each board member  
19 sought to be recalled and shall contain all of the following:

20           (1) The name of the board member sought to be recalled;

21           (2) A statement, not exceeding two hundred words in length, of  
22 the reasons for the proposed recall; and

23           (3) The names and business or residential addresses of at least  
24 one but not more than five proponents of the recall.

25           4. Within seven days after the filing of the notice of intention,  
26 the board member may file with the election authority a statement, not  
27 exceeding two hundred words in length, in answer to the statement of  
28 the proponents. If an answer is filed, the board member shall also  
29 serve a copy of it, personally or by certified mail, on one of the  
30 proponents named in the notice of intention. The statement and  
31 answer are intended solely to be used for the information of the voters.  
32 No insufficiency in form or substance of such statements shall affect  
33 the validity of the election proceedings.

34           5. Before any signature may be affixed to a recall petition, the  
35 petition is required to bear all of the following:

36           (1) A request that an election be called to elect a successor to the  
37 board member;

38           (2) A copy of the notice of intention, including the statement of  
39 grounds for recall;

40           (3) The answer of the board member sought to be recalled, if any  
41 exists. If the board member has not answered, the petition shall so  
42 state; and

43           (4) A place for each signer to affix his or her signature, printed  
44 name and residential address, including any address in a city, town,  
45 village, or unincorporated community.

46           6. Each section of the petition, when submitted to the election  
47 authority, shall have attached to it an affidavit signed by the person  
48 circulating such section, setting forth all of the following:

49           (1) The printed name of the affiant;

50           (2) The residential address of the affiant;

51           (3) That the affiant circulated that section and saw the appended  
52 signatures be written;

53           (4) That according to the best information and belief of the  
54 affiant, each signature is the genuine signature of the person whose  
55 name it purports to be;

56           (5) That the affiant is a registered voter of the election district

57 of the board member sought to be recalled; and

58 (6) The dates between which all the signatures to the petition  
59 were obtained.

60 7. A recall petition shall be filed with the election authority not  
61 more than one hundred eighty days after the filing of the notice of  
62 intention.

63 8. The number of qualified signatures required in order to recall  
64 a board member shall be equal in number to at least twenty-five  
65 percent of the number of voters who voted in the most recent  
66 gubernatorial election in such election district.

67 9. Within twenty days from the filing of the recall petition the  
68 election authority shall determine whether or not the petition was  
69 signed by the required number of qualified signatures. The election  
70 authority shall file with the petition a certificate showing the results  
71 of the examination. The election authority shall give the proponents a  
72 copy of the certificate upon their request.

73 10. If the election authority certifies the petition to be  
74 insufficient, it may be supplemented within ten days of the date of  
75 certification by filing additional petition sections containing all of the  
76 information required by this section. Within ten days after the  
77 supplemental copies are filed, the election authority shall file with  
78 them a certificate stating whether or not the petition as supplemented  
79 is sufficient.

80 11. If the certificate shows that the petition as supplemented is  
81 insufficient, no action shall be taken on it; however, the petition shall  
82 remain on file.

83 12. If the election authority finds the signatures on the petition,  
84 together with the supplementary petition sections, if any, to be  
85 sufficient, it shall submit its certificate as to the sufficiency of the  
86 petition to the ambulance district board of directors prior to its next  
87 meeting. The certificate shall contain:

88 (1) The name of the member whose recall is sought;

89 (2) The number of signatures required by law;

90 (3) The total number of signatures on the petition; and

91 (4) The number of valid signatures on the petition.

92 13. Following the ambulance district board's receipt of the  
93 certificate, the election authority shall order an election to be held on

94 one of the election days specified in section 115.123. The election shall  
95 be held not less than forty-five days but not more than one hundred  
96 twenty days from the date the ambulance district board receives the  
97 petition. Nominations for board membership openings under this  
98 section shall be made by filing a statement of candidacy with the  
99 election authority.

100 14. At any time prior to forty-two days before the election, the  
101 member sought to be recalled may offer his or her resignation. If his  
102 or her resignation is offered, the recall question shall be removed from  
103 the ballot and the office declared vacant. The member who resigned  
104 shall not fill the vacancy, which shall be filled as otherwise provided  
105 by law.

106 15. The provisions of chapter 115 governing the conduct of  
107 elections shall apply, where appropriate, to recall elections held under  
108 this section. The costs of the election shall be paid as provided in  
109 chapter 115.

221.105. 1. The governing body of any county and of any city not within  
2 a county shall fix the amount to be expended for the cost of incarceration of  
3 prisoners confined in jails or medium security institutions. The per diem cost of  
4 incarceration of these prisoners chargeable by the law to the state shall be  
5 determined, subject to the review and approval of the department of corrections.

6 2. [When the final determination of any criminal prosecution shall be such  
7 as to render the state liable for costs under existing laws] **If the state would**  
8 **otherwise be liable for costs under existing laws, upon the final**  
9 **determination of any criminal prosecution, regardless of the final**  
10 **disposition of the case**, it shall be the duty of the sheriff to certify to the clerk  
11 of the circuit court or court of common pleas in which the case was determined  
12 the total number of days any prisoner who was a party in such case remained in  
13 the county jail. It shall be the duty of the county commission to supply the cost  
14 per diem for county prisons to the clerk of the circuit court on the first day of  
15 each year, and thereafter whenever the amount may be changed. It shall then  
16 be the duty of the clerk of the court in which the case was determined to include  
17 in the bill of cost against the state all fees which are properly chargeable to the  
18 state. In any city not within a county it shall be the duty of the superintendent  
19 of any facility boarding prisoners to certify to the chief executive officer of such  
20 city not within a county the total number of days any prisoner who was a party



21 in such case remained in such facility. It shall be the duty of the superintendents  
22 of such facilities to supply the cost per diem to the chief executive officer on the  
23 first day of each year, and thereafter whenever the amount may be changed. It  
24 shall be the duty of the chief executive officer to bill the state all fees for boarding  
25 such prisoners which are properly chargeable to the state. The chief executive  
26 may by notification to the department of corrections delegate such responsibility  
27 to another duly sworn official of such city not within a county. The clerk of the  
28 court of any city not within a county shall not include such fees in the bill of costs  
29 chargeable to the state. The department of corrections shall revise its criminal  
30 cost manual in accordance with this provision.

31 3. The actual costs chargeable to the state, including those incurred for  
32 a prisoner who is incarcerated in the county jail because the prisoner's parole or  
33 probation has been revoked or because the prisoner has, or allegedly has, violated  
34 any condition of the prisoner's parole or probation, and such parole or probation  
35 is a consequence of a violation of a state statute, or the prisoner is a fugitive from  
36 the Missouri department of corrections or otherwise held at the request of the  
37 Missouri department of corrections regardless of whether or not a warrant has  
38 been issued shall be the actual cost of incarceration not to exceed:

- 39 (1) Until July 1, 1996, seventeen dollars per day per prisoner;  
40 (2) On and after July 1, 1996, twenty dollars per day per prisoner;  
41 (3) On and after July 1, 1997, up to thirty-seven dollars and fifty cents per  
42 day per prisoner, subject to appropriations, but not less than the amount  
43 appropriated in the previous fiscal year.

231.444. 1. In addition to other levies authorized by law, the governing  
2 body of any county of the third classification without a township form of  
3 government having a population of less than six thousand inhabitants, **any**  
4 **county of the third classification with a township form of government**  
5 **and with more than eight thousand four hundred but fewer than eight**  
6 **thousand five hundred inhabitants, or any county of the third**  
7 **classification with a township form of government and with more than**  
8 **ten thousand two hundred but fewer than ten thousand three hundred**  
9 **inhabitants** according to the most recent decennial census may by ordinance  
10 levy and impose a tax pursuant to this section which shall not exceed the rate of  
11 one dollar on each acre of real property in the county which is classified as  
12 agricultural and horticultural property pursuant to section 137.016, RSMo.

13 2. The proceeds of the tax authorized pursuant to this section shall be

14 collected by the county collector and remitted to the county treasurer who shall  
15 deposit such proceeds in a special fund to be known as the "Special Road Rock  
16 Fund". All moneys in the special road rock fund shall be appropriated by the  
17 county governing body for the sole purpose of purchasing road rock to be placed  
18 on county roads within the boundaries of the county.

19 3. The ordinance levying and imposing a tax pursuant to subsection 1 of  
20 this section shall not be effective unless the county governing body submits to the  
21 qualified voters of the county a proposal to authorize the county governing body  
22 to levy and impose the tax at an election permitted pursuant to section 115.123,  
23 RSMo. The ballot of submission proposing the tax shall be in substantially the  
24 following form:

25 Shall the county of ..... (county's name) be authorized to levy and  
26 impose a tax on all real property in the county which is classified as agricultural  
27 or horticultural property at a rate not to exceed ..... (rate of tax) cents per acre  
28 with all the proceeds of the tax to be placed in the "Special Road Rock Fund" and  
29 used solely for the purpose of purchasing road rock to be placed on county roads  
30 within the boundaries of the county?

31 ☐ YES ☐ NO

32 4. If a majority of the qualified voters of the county voting on the proposal  
33 vote "YES", then the governing body of the county may by ordinance levy and  
34 impose the tax authorized by this section in an amount not to exceed the rate  
35 proposed in the ballot of submission. If a majority of the qualified voters of the  
36 county voting on the proposal vote "NO", then the governing body of the county  
37 shall not levy and impose such tax. Nothing in this section shall prohibit a  
38 rejected proposal from being resubmitted to the qualified voters of the county at  
39 an election permitted pursuant to section 115.123, RSMo.

429.110. Whenever property is sought to be charged with a lien under  
2 sections 429.010 to 429.340, and the owner of the property so sought to be  
3 charged shall not be a resident of this state, or shall have no agent in the county  
4 in which said property is situate, or when such owner shall be a resident of the  
5 state, but conceals himself, or has absconded, or absents himself from his usual  
6 place of abode, so that the notice required by section 429.100 cannot be served  
7 upon him, then, and in every such case, such notice may be **[filed] recorded** with  
8 the recorder of deeds of the county in which such property is situate, and when  
9 **[filed] recorded** shall have like effect as if served upon such owner or his agent  
10 in the manner contemplated by section 429.100[; and a copy of such notice so

11 filed, together with the certificate of such recorder of deeds that the same is a  
12 correct copy of the notice so filed, shall be received in all courts of this state as  
13 evidence of the service, as herein provided, of such notice; and the recorder of  
14 deeds in each county of this state shall receive, file and keep every such notice  
15 so presented to him for filing, and shall further record the same at length in a  
16 separate book appropriately entitled; and for such service so performed, such  
17 recorder shall receive for each notice the sum of twenty-five cents, and for each  
18 copy so certified as aforesaid of each of said notices, shall receive the sum of fifty  
19 cents, to be paid by the party so filing or procuring such certified copy, as the  
20 case may be, and the costs of filing and of one certified copy]. **Such notice shall**  
21 **be accompanied by an applicable fee for recording and** shall be taxed as  
22 costs in any lien suit to which the same pertains, to abide the result of the suit.

Section B. Because immediate action is necessary to protect the citizens  
2 of this state, the repeal and reenactment of section 49.310 of section A of this act  
3 is deemed necessary for the immediate preservation of the public health, welfare,  
4 peace and safety, and is hereby declared to be an emergency act within the  
5 meaning of the constitution, and the repeal and reenactment of section 49.310 of  
6 section A of this act shall be in full force and effect upon its passage and  
7 approval.

✓

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